

***BAVIAANS***

***MUNICIPALITY***



***FINAL BUDGET 2013/2014 AND***

***MTREF***

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## **CHAPTER 1**

### **BURGERMEESTER TOESPRAAK**

Raadslede, Munisipale Bestuurder, Departementshoofde, Gaste, Dames en Here. Goeie môre almal.

Die Baviaans Munisipaliteit word in die komende begrotingsjaar steeds die taak gestel om volhoubare en ekonomies lewensvatbare plaaslike bestuursfunksies te verrig.

Ons is in 'n fase van ekonomiese herstel en die volhoubaarheid en bekostigbaarheid van dienslewering bly hoog op die agenda ten einde die gemeenskappe van bekostigbare en goeie gehalte dienste te voorsien. Ons bevind onself in 'n posisie waar ons voortdurend ons strategieë moet aanpas om in te pas by heersende ekonomiese toestande aangesien ons nie die munisipaliteit van die wêreld ekonomie kan isoleer nie.

Die Nasionale tesourie se vooruitskatting van 'n groei in die BBP word op 2.7% gereken vir 2013. Die provinsiale ekonomie sal na verwagting ook teen 'n koers van 2.7% groei in die volgende jaar met 'n verwagte verbetering na 3.8% in 2015.

Die gemiddelde verbruikersinflasie vir die afgelope jaar het 5.6% beloop en inflasie vooruitskattings vir die komende boekjaar behoort ook naby die boonste perk van die reserwebank se teiken van tussen 3% en 6% te realiseer.

Met die voorafgaande syfers in ag genome word daar in die 2013/2014 begroting siklus steeds klem gelê op waarde vir geld in al ons spandering, die aanmoediging van besparings en ontginning van alle inkomste bronne ten einde die ekonomiese vooruitgang van die munisipaliteit te verseker.

Die Baviaans Munisipaliteit moet teen die agtergrond van 'n baie moeilike finansiële jaar sy begroting laat klop. Die addisionele toekenning wat deur die Nasionale Fiskus vir die toegevoegde DMA gebied aan die Baviaans Munisipaliteit beskikbaar gestel is, skiet ver te kort en die Munisipaliteit is dus aangewese op besparings en kritiese besnoeiings om sy inkomste en uitgawes te maak klop!

Die begroting wat ek hier ter tafel lê, is opgestel in terme van die bepalings van die Munisipale Finansiële Bestuurswet (Wet 56 van 2003) en voldoen aan die algemeen aanvaarde rekeningkundige praktyk soos van toepassing op plaaslike bestuur.

Die begroting is opgestel binne die riglyne van Makro Ekonomiese groei en spreek ook van die Nasionale Beleidsraamwerk en Provinsiale prioriteite aan wat onder andere die volgende insluit:

- Die versterking van fiskale disipline
- Toenemende kanalisering van fondse om infrastruktuur te ontwikkel, armoede te verlig en werkskepping te versnel.
- Deelname aan die uitgebreide openbare werke programme en arbeid intensiewe projekte.
- Bou van kapasiteit vir langtermyn groei deur middel van investering in infrastruktuur.
- Handhawing van volhoubare skuldvlakke deur middel van debiteure bestuur en maksimering van bronne van inkomste.
- Fokus op kern dienslewering aktiwiteite van plaaslike bestuur.
- Die versekering van die "gesondheid" van die munisipale bates deur maksimale allokering van fondse vir onderhoud

Die volgende onderliggende faktore is ook in aanmerking geneem met die opstel van die 2013/2014 begroting:

- Die huidige sosio-ekonomiese en maatskaplike omstandighede van ons gemeenskappe en veral die hoë werkloosheidsyfer in die munisipale gebied.
- Eksterne faktore wat 'n direkte invloed op die begroting het soos die voorgestelde Eskom prysverhoging van 8%, verbruikersinflasie, die loonooreenkoms wat met georganiseerde arbeid ooreengekom is asook ander faktore wat die koste van dienslewering kan beïnvloed.

#### **FOKUS VAN DIE 2013/2014 BEGROTING**

- In die 2013/2014 begroting word klem gelê op kern dienslewering verpligtinge wat grondwetlik aan die munisipaliteit opgedra is.
- Die instandhouding van bestaande infrastruktuur geniet weereens voorkeur en daar word fokus geplaas op voorkomende en geskeduleerde onderhoud wat deur behoorlike beplanning voorafgegaan is.
- Verskaffing van basiese dienste, die verbetering van die gehalte van behuising en infrastruktuur asook ekonomies volhoubare dienslewering.

#### **KAPITAALBEGROTING**

Die Kapitaalbegroting is 'n uitvloeisel van die GOP en bevat inligting verkry vanaf die onderskeie gemeenskappe deur middel van openbare vergaderinge en wykskomitee prosesse. Die kapitaalbegroting vir die 2013/2014 boekjaar beloop R 37.029 Miljoen met die hoof fokus op die volgende:

Waterskaffing Willowmore	R 4.384 Miljoen
Waterskaffing Steytleville	R 26.772 Miljoen



Lewensvatbaarheid Studies:

Begraafplase	R .2 Miljoen
Vodeling Water	R .15 Miljoen
Stortings Terreine	R .15 Miljoen
Wanhoop water	R .25 Miljoen
Sportvelde	R .439 Miljoen
Paaie en Stormwater	R 4.544 Miljoen
Meubels & toerusting	R0.140 Miljoen

Kapitaalprojekte word hoofsaaklik deur middel van toekennings en skenkings ten bedrae van R36.889 Miljoen en interne fondse ten bedrae van R0.140 Miljoen befonds.

**BEDRYFSBEGROTING**

Die bedryfsbegroting vir die 2013/2014 boekjaar beloop R59.526 Miljoen wat 'n verhoging van 15.09% op die 2012/2013 begroting meebring. Die onderhoudsbegroting vir die komende begrotingsjaar beloop R 1.07 Miljoen wat 1.8% van die totale bedryfsuitgawes verteenwoordig.

Daar word voorlopig vir 'n algemene salarisaanpassing van 6.85% begroot aangesien daar 'n ooreenkoms met georganiseerde arbeid gesluit is vir die volgende 3 jaar.

Die totale salaris begroting, inklusief van die vergoeding van openbare ampsdraers, vir die komende boekjaar beloop R21.425 Miljoen wat 36% van die totale bedryfsbegroting verteenwoordig.

Die hoof bronne van inkomste sien soos volg daarna uit:

Verkoop van Elektrisiteit	R 10.203 Miljoen
Eiendomsbelasting	R 3.73 Miljoen
Verkoop van Water	R 3.48 Miljoen
Rioolgelde	R 2.05 Miljoen
Vullisverwyderingsgelde	R 2.40 Miljoen
Subsidies en Toekennings	R 23.33 Miljoen

**DEERNISHULP**

Daar word in die bedryfsbegroting voorsien vir deernis hulp ten bedrae van R217.10 per kwalifiserende huishouding per maand wat 50 eenhede Elektrisiteit, 6 Kiloliter water asook subsidie vir riolering en vullisverwydering en eiendomsbelasting insluit. Die deernis beleid

maak voorsiening dat alle huishoudings waarvan die inkomste minder is as 2 maal die regerings se ouderdoms-pensioen per maand vir subsidie kwalifiseer.

Daar word begroot vir deernis hulp ten bedrae van R 5.718 Miljoen vir die 2013/2014 boekjaar.

Daar word ook 'n bedrag van R32 055 opsy gesit vir die herstel van waterlekkasies in deernis huishoudings.

## **TARIEWE**

Dit is noodsaaklik om die finansiële volhoubaarheid en lewensvatbaarheid van die Raad te verseker en daar is dus met die bepaling van die tariewe, ook van hierdie beginsels gebruik gemaak. Dit word as doelwit gestel om te verseker dat die handels- en ekonomiese dienste van die Raad, elk onafhanklik en volhoubaar bedryf kan word.

Ek vind dit noodsaaklik om aan u voor te hou dat die tariewe wat tans gehef word nie voldoende is om die lewensvatbaarheid van die dienste en die munisipaliteit te verseker nie, en daar in die komende begrotingsjare daadwerlik aandag geskenk sal moet word aan die instelling van tariewe wat die werklike koste van dienslewering verteenwoordig.

Die gemiddelde persentasie tariefverhogings vir die hoof bronne van inkomste uit verbruikers-dienste is soos volg:

Eiendomsbelasting	- 10%
Riool	- 10%
Vullisverwydering	- 10%
Water	- 10%
Elektrisiteit	- 12%

## **SDBIP (DIENSLEWERING EN BEGROTING IMPLEMENTERINGSPLAN)**

Die konsep hoëvlak SDBIP word hierby aangeheg en is 'n aanduiding van die diensleweringsteikens wat vir die 2013/2014 boekjaar gestel word, klem word gelê op die handhawing en verbetering van diensleweringvlakke en ook uitbreiding van dienslewering aan al ons gemeenskappe.

## **TEN SLOTTE**

Die meegaande begroting wat ek hier ter tafel lê was aan openbare deelname prosesse onderworpe en die insette van alle rolspelers was versoek en waar moontlik was dit in ag geneem met die opstel van hierdie finale begroting.

**EK DANK U**

**E. LOOCK  
BURGEMEESTER**

## MAYORAL SPEECH

Councillors, municipal manager, head of departments, guests, ladies and gentlemen, good morning to all.

Speaker, the Baviaans Municipality is again in the 2013/2014 budget year set the task to provide sustainable and economically viable local governance to our communities. We find ourselves in a phase of economic recovery and the provision of affordable and sustainable, quality services to all our communities, remain high on the agenda. We find ourselves in a position where we have to continuously adapt our strategies to suit prevailing economic circumstances as we cannot isolate ourselves from the global economy.

The National treasury estimates a growth in the GDP to be 2.7% for 2013 and it is expected that the Provincial economy will also grow by 2.7% during 2013, with forecasts of 3,8% in 2015.

The average inflation rate for 2012 was 5.6% and it is estimated that it will remain close to the upper limit of target set by the reserve bank of between 3% and 6% for the remainder of 2013.

It is with the aforementioned figures in mind that we still place strong emphasis on value for money in all our procurement processes, and that we continue to encourage savings and strive to maximize all possible revenue sources for the 2013/2014 financial year in our strive to secure the economic progression of the municipality.

The Baviaans Municipality must, against the background of a very difficult financial year, balance its books. The additional allocation through the equitable share that was made available for the administration of the added DMA area is far too little for the proper administration and service delivery in the area, and the municipality therefore needs to rely on savings and critical cut-backs to ensure a balanced budget.

The budget I am tabling here today was prepared in accordance with the prescripts of the Municipal Finance Management Act, (Act 56 of 2003) and complies with Generally Recognized Accounting Practice as applicable to Local Government.

The budget was compiled, taking into account the Macro-economic growth parameters and also addresses the following National Policy frameworks and Provincial priorities including the following:

- Strengthening of fiscal discipline
- Incremental channeling of funds towards infrastructure development, poverty alleviation and job creation.
- Participation in expanded public works programs and labour intensive projects.
- Building of capacity for long term growth through investment in infrastructure

- Maintaining of debt levels through debtor management as well as maximizing sources of revenue.
- Focus on core service delivery activities of local government
- Securing the health of the municipal asset base by maximizing spending on repairs and maintenance.

The following underlying factors were also taken into consideration with the compilation of the 2013/2014 budget:

- The current socio economic circumstances of our communities and especially the high rate of unemployment
- External factors having a direct impact on the budget such as the Eskom tariff increase of 8%, consumer inflation, the wage agreement concluded with organized labour as well as other cost factors influencing service delivery.

#### **FOCUS OF THE 2013/2014 BUDGET**

- With the 2013/2014 budget, emphasis is placed on the core service delivery obligations assigned to the municipality in the constitution.
- Maintenance of existing infrastructure enjoys preference once again and we are focusing on preventative and scheduled maintenance preceded by proper planning processes.
- Provision of basic services, improvement of the quality of housing, infrastructure as well as sustainable service delivery.

#### **CAPITAL BUDGET**

The capital budget flows from the IDP process and contains information obtained from relevant stakeholders and communities through a public participation process as well as ward committee processes where applicable. The capital budget for the 2013/2014 financial year amounts to R37.029 Million with the main focus on the following:

Provision of water: Willowmore	R 4.384 Million
Provision of water: Steytlerville	R 26.772 Million

##### Feasibility Studies:

Cemetries	R .2 Million
Vodeling Water	R .15 Million
Landfill sites	R .15 Million
Wanhooop Water	R .25 Million

Sport Fields	R .439 Million
Roads and stormwater	R 4.544 Million
Furniture & Equipment	R0.140 Million



Capital projects for the 2013/2014 financial year are funded from grants receivable from the National and Provincial Government amounting to R 36.889 Million and own internal revenue of R0.140 Million.

## **OPERATING BUDGET**

The operating budget for the 2013/2014 financial year amounts to R59.526 Million which represents an increase of 15.09% over the adjustment budget for the 2012/2013 financial year. The maintenance budget for the coming financial year amounts to R 1.07 Million which represents 1.8% of the total operating expenditure.

A provisional 6.85% across the board general salary increase is budgeted as the salary negotiations have been met with organized labour for the next three years.

The total salary expenditure amounts to R21.425 Million and represents 36% of the total budgeted expenditure. This amount also includes the remuneration applicable to public office bearers.

The major sources of revenue can be summarized as follows:

Sale of Electricity	R 10.203 Million
Assessment Rates	R 3.74 Million
Sale of Water	R 3.48 Million
Sewer fees	R 2.06 Million
Refuse fees	R 2.41 Million
Grants and Subsidies	R 23.33 Million

## **INDIGENT SUBSIDIES**

Provision is made in the operating budget for the subsidizing of the indigent in the amount of R217.10 per qualifying household per month. The subsidy includes 6000 liters of water, 50 units of electricity as well as a 100% subsidy on the refuse, 100% on assessment rates as well as the sewer tariff applicable to a household. The indigent policy provides for assistance to be given to households with a monthly income of less twice the government pension.

The total budget for Indigent subsidies amounts to R 5.78 Million for the 2012/2013 financial year.

Provision is also made for the repair of water leakages at indigent households in the amount of R32 055 for the 2013/2014 financial year.

## **TARIFFS**

It is of essence that the financial viability and sustainability of the municipality is secured and therefore the principle of economic viability and sustainability was applied in the tariff determination for the 2013/2014 financial year. The aim of the tariff determinations are to ensure that all services can be run as a going concern on an independent and sustainable manner.

I find it necessary to point out that the current tariffs are not sufficient to ensure the sustainability of services and we would need to emphasize the implementation of cost reflective tariffs, essential for the economic viability of the municipality in the concurrent financial years.

The proposed average increase in the main tariff categories for the 2013/2014 financial year is as follows:

Assessment rates	- 10%
Sewerage	- 10%
Refuse removal	- 10%
Water	- 10%
Electricity	- 12%

## **SDBIP (SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN)**

The top level service delivery and budget implementation plan is attached herewith and is an indication of service delivery targets that is set for the 2013/2014 financial year. Emphasis is placed on sustaining and improving service delivery levels and extending services to all our communities.

## **IN CONCLUSION**

The budget submitted here today has been taken through a process of public participation to obtain input from all role players. Input obtained has been considered and where possible incorporated into the final budget which is now submitted to Council for approval.

**I THANK U**

**E LOOCK  
MAYOR**

## **CHAPTER 2**

### **COUNCIL RESOLUTION**

1. That in terms of section 24 of the Municipal Finance Management Act, 56 of 2003, the Final Annual budget of the Baviaans Municipality for the financial year 2013/14; and indicative allocations for the two projected outer years 2014/15 and 2015/16; and the multi-year and single year capital appropriations are approved as set-out in the following tables:
  - 1.1. Budgeted Financial Performance (revenue and expenditure by standard classification);
  - 1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote);
  - 1.3. Budgeted Financial Performance (revenue by source and expenditure by type); and
  - 1.4. Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source.
2. That the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set-out in the following tables:
  - 2.1. Budgeted Financial Position;
  - 2.2 Budgeted Cash Flows;
  - 2.3 Cash backed reserves and accumulated surplus reconciliation;
  - 2.4 Asset management; and
  - 2.5 Basic service delivery measurement.
3. That in terms of section 24(2)(c)(i) and (ii) of the Municipal Finance Management Act 56 of 2003 and sections 74 and 75A of the Local Government: Municipal Systems Act 32 of 2000 as amended, the tariffs for the supply of water, electricity, waste services, sanitation services and property rates as set out in annexure A, that were used to prepare the estimates of revenue by source, are approved with effect from 1 July 2013.
4. That in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) the tariffs for other services, as set out in Annexure A, that were used in compiling the final budget, are approved with effect from 1 July 2013
5. That in terms of section 24(2)(c)(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium term revenue and expenditure framework as set out in Supporting Table SA7 are approved.
6. That free basic services be provided to all registered indigent consumers **only** as follows:
  - The first 50 units of electricity free of charge
  - The first 6 kiloliters of water free of charge
  - Refuse removal - full subsidy of single residential monthly levy and town cleaning levy
  - Sewerage – full subsidy of single residential monthly usage and basic service charges
  - Property rates 100% subsidy

7. That interest be charged on all debtors accounts outstanding for a period of more than 30 days at the prevailing prime interest rate plus 2% charged by the Municipality's Banker.
8. That in terms of the provisions of **Section 75A** of the Municipal Systems Act, 32 of 2000, the notice of the tariff amendments be displayed on notice boards at all municipal offices, libraries, and be advertised in Die Burger and The Herald newspapers.
9. That in terms of the provisions of the Municipal Property Rates Act, (Act 6 of 2004) the remissions be granted to property owners in terms of the provisions of the municipal rates policy subject to the conditions contained in said policy
10. That the amount due in respect of annual assessment rates for the 2013/2014 be due and payable on or before 30 September 2013.
11. That the amount due in respect of monthly Assessment rates and other service, basic and consumption charges, fees and penalties be due and payable on or before the following dates: 15 July 2013, 15 August 2013, 13 September 2013, 15 October 2013, 15 November 2013, 13 December 2013, 15 January 2014, 14 February 2014, 14 March 2014, 15 April 2014, 15 May 2014, 13 June 2014.
12. That in terms of section 5 of the Municipal Property Rates Act, 6 of 2004, the amendments to the rates policy as indicated are approved with effect 1 July 2013
13. That in terms of section 24(2)(c)(iv) of the Municipal Finance Management Act, 56 of 2003, the final IDP for 2013/14 – 2017/18 as contained in **Annexure B** to the report be approved

## **CHAPTER 3**

### **EXECUTIVE SUMMARY**

#### **PREFACE**

Baviaans Municipality is a category B Municipality and together with 9 other B municipalities form the Cacadu District Municipal area.

Baviaans Municipality covers an area of 7727.01 square kilometers with three urban nodes, namely Willowmore and Steytlerville and Rietbron. Willowmore is the nodal point of the municipality as determined in terms of the Section 12 notice published in terms of the provisions of the municipal structures Act and also serves as administrative hub for the municipality, the district offices of Provincial as well as National Government Departments.

The area is scarcely populated with between 1 and 100 people per km<sup>2</sup>. The Local municipality is situated between 23 and 25 degree longitude and 33 and 34 degree of Southern Latitude and is approximately 1500 meters above sea level.

The well known Baviaanskloof Nature Reserve is situated in the southern portion of the jurisdictional area and also covers approximately 60% of the municipal area.

Agriculture, tourism and service industries form the basis of the area's economy.

The budget tabled here today is the MTREF (Medium Term Revenue and Expenditure Framework) for the 2013/2014, 2014/2015 and 2015/2016 financial years as legislatively prescribed.

#### **CAPITAL BUDGET**

The drafting of the IDP runs concurrent with the 2013/2014 budget process in order to update the Medium Term Expenditure Framework (MTEF). The IDP budget link is summarized in the supporting tables attached hereto.

The Medium Term Expenditure Framework should guide the municipality with regards to its funding requirements in the medium term (3 years). Confirmed capital grant funding for the 2013/2014 financial year amounts to R39.429 Million.

Capital investment for the 2014/2015 financial year amounts to R 25.94 Million and the 2015/2016 financial year amounts to R28.507 Million. A total of R54.447 Million is thus needed to finance the Medium Term Expenditure Framework. The aforementioned capital requirements are only indicative of the confirmed funding for the MTEF and do not include issues of priority where funding applications are in process and have not yet been confirmed.



From the MTEF it is clear that the council is once again relying on grants and subsidies for the funding of its capital requirements, the main source being MIG and Bulk infrastructure grants.

Main contributing factors to the capital budget for the 2013/2014 financial year are:

Provision of water	R 31.156 Million
Feasibility Studies	R .75 Million
Roads and stormwater	R 4.544 Million

### **OPERATING BUDGET**

The increase in the operating budget amounts to R7.8 mil for the 2013/2014 financial year and represents an increase of 15.09% over the 2012/2013 budget. Increase in budget can be ascribed to the following:

- Increase in salary expenditure due to the 6.85% across the board increase as Nationally agreed with organized labour. This represents an increase of R 1.338 Million over the amount budgeted for 2012/2013.
- A decrease of 3% in maintenance expenditure is budgeted, this can mainly be ascribed to financial constraints and affordability issues, it should however be noted that maintenance through the EPWP will amount to R1 045 000 for the 2013/2014 financial year.
- An increase of 12% in the purchase price of electricity from Eskom.
- Contributions to provisions and reserves also required in terms of the applicable GRAP standards have not been made due to financial constraints.

A summary of the operating budget is attached herewith and includes all operating expenditure necessary for operating the municipality for the 2013/2014 financial year.

The operating budget for the 2014/2015 and 2015/2016 financial years are based on a growth of 4.85% and 5.1% per annum respectively. Where other factors impacting on the budget are known, it has been calculated as such and is included in the budget figures.

### **EXPENDITURE**

The operating expenditure budget for 2013/2014 is R59.526 Million which represents an increase of 15% over the budget for the 2012/2013 financial year.

Salary and related expenditure, excluding remuneration of public office bearers, amounts to R19.732 Million or 38.93% of the total expenditure.

A decrease of 3% (R32 750) in maintenance expenditure is budgeted, this can mainly be ascribed to financial constraints and affordability issues, it should however be noted that maintenance through the EPWP will amount to R1045 000 for the 2013/2014 financial year.

## **REVENUE**

The budgeted revenue (excluding capital grant revenue) for the 2013/2014 financial year amounts to R52.498 Million whilst a deficit of R7.028 mil is budgeted for the 2013/2014 financial year.

The revenue budget is compiled taking into account a 95% collection rate on debtors, if for any reason this rate is not attained, expenditure would need to be cut back in order to ensure that the municipality does not operate in a deficit.

## **PROVISION FOR IRRECOVERABLE DEBT**

No provision is made of irrecoverable debts in the 2013/2014 budget.

## **REVENUE PER SOURCE**

An analysis of the revenue per source for the 2013/2014 financial year is reflected in the attached budget schedules and the main sources are summarized in brief as follows:

Sale of Electricity	R 10.203 Million
Assessment Rates	R 3.74 Million
Sale of Water	R 3.48 Million
Sewer fees	R 2.06 Million
Refuse fees	R 2.41 Million
Grants and Subsidies	R 23.33 Million

## **TARRIFS**

It is important to ensure the financial sustainability and economic viability of the municipality and these principles were therefore applied in the determination of the tariffs for the 2013/2014 financial year. The aim of the tariff determinations are also to ensure that all services can be run independently as a going concern.

In terms of a National treasury guideline, municipalities are eluded to the fact that tariffs should be cost reflective and it should be noted that this principle would need to be applied in this and future budgets. Current tariffs are not cost reflective and serious consideration would need to be given to substantial tariff increases in the subsequent financial years.

## **ASSESSMENT RATES**

In order to enable the municipality to fulfill its constitutional mandate with regards to the rendering of municipal services and the management of its municipal area, an across the board increase of 10% in respect of assessment rate tariffs are proposed.

The rebates on assessment rates are contained in municipal rates policy and are applicable once again to the 2013/2014 financial year to qualifying ratepayers subject to the conditions as determined by Council.

## **SEWERAGE**

It is proposed that the sewerage tariffs be increased by 10% for both households and businesses. This is necessary to ensure that current service levels are maintained and to prevent infrastructure falling into disrepair.

## **ELECTRICITY**

The Municipality finds itself in the unfortunate position that it has no option but to filter down the proposed Eskom increase to its consumers, the Eskom increase to the municipality amounts to 7%. It should be noted that due to much needed infrastructure cost and maintenance cost the municipality unfortunately has to increase prices with 12%.

50 units of free basic electricity are provided to indigent consumers only in the 2013/2014 financial year.

Maintenance expenditure in respect of the electricity amounts to R 120 000 for the 2013/2014 financial year, representing 1.13% of annual electricity sales as per the NERSA directive.

## **WATER**

In terms of National treasury guidelines the water tariffs must be cost reflective and the provision of potable water should carry the highest priority.

In order to comply with this instruction, the water tariffs applicable to the 2013/2014 financial year is said to increase by 10%.

The tariff increase is necessary to ensure the economic viability and sustainability of the water service and to secure the quality of water provision to all communities.

## **REFUSE REMOVAL**

It is proposed that the refuse tariff increase by 10% for the 2013/2014 financial year. The municipality must in terms of the requirements of GRAP contribute to a provision for the rehabilitation of refuse sites, this contribution has not been included in the budget for 2013/2014 figures due to financial constraints.

## **INDIGENT SUBSIDY**

The municipality will once again in the 2013/2014 financial year strive towards sufficient subsidization of indigent households. Provision is made as follows in the operating budget for the subsidizing of the indigent:

Electricity	50 Units
Water	6 Kiloliter
Sewerage	Full subsidy of the single household tariff
Refuse removal	Full subsidy of the single household tariff
Assessment rates	100% Subsidy
Total	R217.10 per household per month

Provision is made on the budget to subsidize households at a total cost of R5 718 175 for the 2013/2014 financial year.

Provision is also made for the repair of water leakages at indigent households in the amount of R32 055 for the 2013/2014 financial year.

## **FINANCIAL VIABILITY AND SUSTAINABILITY**

The Municipality must ensure the financial sustainability of its operations and ensure that it operates as a going concern. The budget currently does not support this principle and a serious effort would be necessary to ensure the reaching of to these goals.

The Municipality is currently still struggling to meet all of its current and long term commitments. Current liabilities are exceeding current assets with R 28 Million as at 30 June 2012.

**SDBIP (SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN)**

A top level service delivery and budget implementation plan is included in the budget documentation. The SDBIP is indicative of service delivery targets for the 2013/2014 financial year. Emphasis is placed on the sustaining of current services and further enhancement of service delivery to all communities.

J.Z.A VUMAZONKE

MUNICIPAL MANAGER



## **CHAPTER 4**

### **ANNUAL BUDGET TABLES**

#### ***Operating budget (Schedules A1, A2, A3 & A4)***

The operating revenue budget of Baviaans Municipality amounts to R52.498 Million for 2013/2014 financial year. This represents an increase of R1.690 Million (3.03%). The increase is mainly a result of:

- increased tariffs
- Increase in equitable share

To ensure a credible and funded budget Baviaans Municipality had to increase tariffs in general by 10%. Consideration was given to the fact that Baviaans Municipality has been increasing tariffs marginally for a number of years in the past which resulted in tariffs not being cost effective. A total review of the tariff structure is needed and this process will start in the 2013/14 financial year. The increase of 10% in all tariffs will lead Baviaans municipality in having a more sustainable budget and ensuring that we will be able to render all services.

NERSA approved a 7% tariff increase for municipalities, but the municipality applied for a 16% increase. At time of tabling this budget for final adoption no indication was received from NERSA as to whether the electricity tariff has been approved. Indications though are that, after our presentation at the public hearing arranged by NERSA, a 12% might be considered. The budget was thus adjusted to 12% whilst we are awaiting the final outcome from NERSA

Please refer to budget assumptions for more detail. (Chapter 9)

Baviaans Municipality's budgeted expenditure for the 2013/2014 MTREF amounts to R59.526 Million. This represents an increase of R7.8 mil (15%)

This increase is mainly a result of increase in:

- Salaries
- Increase in bulk purchases

A provisional 6.85% across the board general salary increase is budgeted as the salary negotiations have been met with organized labour for the next three years.

Bulk purchases increased by R696 000 which is a result of the increase in bulk electricity which amounted to 8%.

It is worth mentioning that the EPWP grant has been reduced nationally for all municipalities. The municipality will receive R1 045 000 EPWP grant for 2012/13. No further amounts have been gazetted for the outer 2 years.

### ***Capital budget (Schedule A5)***

The capital budget of the municipality amounts to R37.029 Million. This indicates an increase of R11.487 Million (45%) which is mainly a result of:

- Decrease in MIG funded projects (R3.6 million)
- Increase in RBIG funded projects (R1.77 million)
- Decrease in Housing funded projects (R4.94 million)
- Increase in DTI funded projects (R18 mil)

The main projects that are funded in the capital budget are:

- Streets & Stormwater Willowmore – R2 100 000
- Streets & Stormwater Steytlerville – R2 100 000
- Feasibility study cemeteries – R200 000
- Feasibility study Vondeling Water – R150 000
- Wanhoop bulk water supply feasibility – R250 000
- Upgrading of Rietbron streets – R980 350
- Willowmore water supply Wilgerkloof – R4 998 650
- Upgrading of Sportsfields – R500 000
- Feasibility study landfill sites – R150 000
- Steytlerville water Erasmuskloof – R10 000 000

Amounts shown are total project values for 2012/13 including VAT. The budget is based on a total amount of R37.029 mil excl VAT.

These projects are funded by the Municipal Infrastructure Grant and Regional bulk infrastructure grant and a grant from DTI (Department of Trade and Industry).

***Budgeted Financial position (Schedule A6)***

Current assets are assets that can be converted in cash within 12 months and mainly consist of cash in the bank, investments and debtors.

It is anticipated that no additional contribution to provision for bad debt is required as the budget is based on 95% collection rate and the total accumulated provision already in the general ledger is sufficient.

Non-current Assets are assets that has a lifespan of longer than 12 months and mainly consist of fixed assets e.g. infrastructure and moveable assets.

The municipality has budgeted for depreciation to the extent that information was available with regards to the unbundling of assets. It must be noted that Bavianaans is attempting to unbundle assets and comply to GRAP 17 however it is still uncertain as to whether the exercise will be completed in time.

Non-current provisions consist of provision for rehabilitation of landfill sites to the value of R325 000, post retirement benefits to the value of R3.3 million and long service award provisions for R500 000.

Current provisions consist of provision for bonuses to the value of R1.290 million.

***Cash Flow (Schedule A7)***

It is anticipated that the cash balance will end on a positive R1.8 million at the end of the financial year.

Cash out flows with regards to Capital additions will amount to R37.029 Million, whilst payments to suppliers will amount to R51.33 million.

Payments from debtors for services rendered will amount to R27.4289 million. As can be seen from the cash flow, the municipality is heavily reliant on grant funding. Cash from grant funding will amount to R62.758 Million for 2013/14 financial year.

Cash receipts are based on 95% collection rate.

### ***Asset management (table A9)***

Capital expenditure is anticipated to increase with R1.487 Million in 2013/14 financial year. This indicates an increase of 45%. The increase in capital acquisition is due to the receipt of a grant from DTI for Erasmuskloof project.

An amount of R1 077 251 has been allocated to repairs and maintenance. Repairs and maintenance will be spent according to the following categories of assets:

• Infrastructure – Road & transport	-	R160 275
• Infrastructure – Electricity	-	R173 425
• Infrastructure – Water	-	R90 000
• Infrastructure – Sanitation	-	RNil
• Infrastructure – Other	-	RNil
• Community & other assets	-	R37 055
• Other assets	-	R616 496



## **CHAPTER 5**

### **OVERVIEW OF THE ANNUAL BUDGET PROCESS**

The entire budget process is prescribed by the Municipal Finance Management Act.

Section 21(1) (b) of the MFMA requires the mayor to table not later than 10 months before the start of the budget year a time schedule outlining the key deadlines and processes for the preparation, tabling and approval of the Annual Budget, the review of the IDP and budget related policies and any consultation process which would be part of the process.

The time schedule was tabled to the Council on 27 September 2012.

The consultation process involves presenting and eliciting comments from the public by Ward and by placing an advert in the local press requesting budget input.

The following stakeholders are identified:

- 1 community
- 2 senior management
- 3 the work force
- 4 trade unions
- 5 rate payers association/agricultural forums
- 6 general public and interested parties
- 7 district municipality
- 8 national and provincial sector departments

Prescribed forms have been developed for both operating and capital inputs.

A Draft Budget is prepared, based on budget assumption where after the eagerly awaited Division of Revenue is received during February and published the grant and subsidy allocation in terms of which budget parameters are set or adjusted. Information from other sources, District Councils and Provincial Authorities are confirmed. Any surplus capacity is consumed.

During this time the IDP process has started with steering committee meetings as well as public consultation to primary confirm and re-affirm priorities as well as to disclose any new development. Critical to this process is capital project funding in terms of MIG. The IDP and Budget, as policy documents are reflected against each for purpose of IDP preparation and budget finalization.

The draft budget is then tabled to Council and then council authorizes that the budget is made public for comment. Once this period closes the comments received are once again considered and adjustments are brought about to produce a final budget for adoption by Council.

### ***Political oversight of the process***

The schedule of key deadlines was submitted to management meeting to monitor the progress of the process by officials against the schedule tabled by the Mayor. The Mayor was regularly informed on the progress.

### ***Consultations & advertisements***

Advertisements were placed in the local newspapers circulating in the area of jurisdiction and district informing the community of the budget, indicating where they can view a copy and how to lodge comments.

A formal process of consultation has been conducted after the draft budget & IDP were approved by Council.

This was done by the following methods:

- The budget was made public by making it available at Baviaans Municipality's offices and on the website
- Notices were published in local newspapers in the area inviting members of the public to submit representations on the budget.
- Community meetings in all wards

Community hearings have been conducted at all areas.

### ***Stakeholders***

The following stakeholders were consulted include:

- National Treasury
- Provincial Treasury
- Provincial sector departments
- District municipality
- Providers of bulk resources for water & electricity
- Community

## **CHAPTER 6**

### **ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN**

#### **AMENDMENT AND ADJUSTMENT TO THE 2012/2013 IDP**

##### ***The review process focussed on:***

- ❖ Improving the **strategic nature** of the document, thereby ensuring effective use of available data, careful consideration of available resources, as well as exploring locally appropriate solutions to complex development issues.
- ❖ Increasing the usefulness of the document during **implementation** and monitoring.

##### ***The process was influenced by:***

- ❖ Project progress information as provided by Heads of Departments
- ❖ An extensive data search to update the analysis chapter.
- ❖ Inputs from community based planning initiatives

The alignment of the IDP with the budget is illustrated in schedules SA4, SA5, SA6. The schedules are attached.

These allocations are to link up with the Service Delivery and Budget Implementation plan. A Service Delivery and Budget Implementation Plan has been developed and is tabled with the budget to Council. The final SDBIP needs to be approved within 28 days after the adoption of the budget. KPA's and KPI's have been developed and strategic alignment between IDP, Budget and SDBIP is ascertain.

## **CHAPTER 7**

### **MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS**

The SDBIP is tabled as separate document together with the budget.

## **CHAPTER 8**

### **BUDGET RELATED POLICIES**

The prioritization of service delivery and the management of council functions is the key to the budget. Baviaans municipality's budget process is guided and governed by legislation regulations and budget related policies.

Baviaans Municipality will embark on a process of reviewing all financial and budget related policies during 2013/14 financial year.

These policies need to be enacted into by-laws thereby enabling council to undertake its revenue collection effort to court and further securing income generation.

#### ***Tariff Policy***

The Municipal Systems Act requires a municipality to have a tariff policy. One of the challenges in setting tariffs is ensuring affordable tariffs whilst maintaining financial stability.

The tariff policy tries to address this issue and creates a foundation for the principles that address social, economic and financial imperatives that the process of tariff setting should take into account.

Changes proposed: The policy needs to be updated with the latest property rates tariffs and rebates.

#### ***Rates policy***

Baviaans Municipality has adopted a rates policy which is line with legislative requirements. The policy became effective 01 July 2009.

The policy provides that properties be rated based on their market value. The valuation roll is still valid for one year after extension was granted by the MEC on the validity period. Baviaans Municipality will embark on a new valuation process during the 2013/14 financial year.

Changes proposed: An amended policy is submitted to Council for consideration.

#### ***Indigent Policy***

This policy was reviewed during the 2010/2011 financial year.

Baviaans municipality is committed to ensure that all households have access to its services. Due to the fact that Baviaan Municipality has a high level of unemployment the municipality decided to adopt an indigent policy. This policy will ensure that poor households have at least access to basic services.

Changes proposed: As tabled to Council

### ***Supply Chain Management Policy***

Municipalities are required in terms of section 111 of MFMA to have a supply chain management policy. Baviaans Municipality has a policy within the framework of the legislation. The policy adheres to the following principles:

- Procurement system which is fair, equitable, transparent, competitive and cost effective in terms of section 217 of the Constitution
- Best practice within supply chain management
- Uniformity in supply chain management systems between organs of state in all spheres

Changes proposed: The policy needs to be reviewed in its entirety to be in line with the new model policy of national Treasury.

### ***Credit control and debt management policy***

The credit control policy of Baviaans Municipality was reviewed during 2011/2012. This policy provides the procedures and mechanisms for credit control and collection of debts. The primary objective is to ensure that all monies due to the municipality are collected efficiently and promptly.

Changes proposed: none

### ***Banking and Investment policy***

As custodians of public funds, the Council has an obligation to see to it that cash resources are managed as effectively as possible. Council has a responsibility to invest public funds with great care and are liable to the community in that regard.

The investment policy should be aimed at gaining the highest possible return without undue risk during those periods when funds are not needed. To bring this about, it is essential to have an effective cashflow management program.

Changes proposed: None

### ***Asset management policy***

The Asset Management Policy provides direction for the management, accounting and control of Property, Plant & Equipment (Fixed Assets) owned or controlled by municipality.

Changes proposed: None

## **CHAPTER 9**

### **BUDGET ASSUMPTIONS**

The budget for the 2013/2014 financial year was drawn up with the following assumptions and principles taken into account:

- The budget is prepared in terms of the provisions of the Generally Recognised Accounting Practice framework to comply with the provisions of the MFMA GAMAP/GRAP implementation dates.
- Revenue figures are based on realistic estimates of revenue to be collected.
- Actual revenue collected for the current year and realistic revenue projections were taken into account in determining the revenue for the coming year.
- The principals of economic viability and sustainability is applied in all services and where possible no cross subsidization is done between services.
- National growth parameters were used as far as possible for the determination of outer year budget amounts.
- A growth in indigent households is anticipated for the 2013/2014 financial year increasing the number from a current 2800 to total of budgeted total of 3000 for the new financial year.
- Increase in Electricity purchases are budgeted at 12% subject to NERSA approval of the application.
- A general salary increase of 6.85 % is used for the determination of the salaries of staff and the Public office bearers alike.
- The Municipality still relies heavily on grants and subsidies for funding of the capital requirements for the 2013/2014 financial year and does not possess the financial capacity to raise capital from own revenue sources.
- Only funded capital projects are included in the capital estimates for the 2013/2014 financial year.
- Both the capital and operating budgets are informed by the IDP process done through a public participation process.

## **CHAPTER 10**

### **BUDGET FUNDING**

#### **FUNDING OF OPERATING EXPENDITURE**

Operating expenditure to the amount of R59.526 Million is funded through the following sources:

• Property rates	- R3.737 million
• Revenue raised through tariffs and fees and penalties	- R18.146 million
• Government Grants and Subsidies	- R23.330 million
• Licences and permits	- R100 000
• Rental of facilities and equipment	- R120 000
• Interest earned	- R230 000
• Agency services	- R2.996 million
• Other revenue	- R3.819 million
<b>Total revenue</b>	<b>- R52.498 million</b>
Revenue	- R52.498 million
<b>Total Expenditure</b>	<b>- R59.526 million</b>
<b>Net Budgeted deficit</b>	<b>- R7.028 million</b>

Operating revenue raised is budgeted bearing in mind a 95% debtors payment percentage, should actual payment rates be lower, a downward adjustment of the expenditure needs to be done through a budget control process.

#### **FUNDING OF CAPITAL EXPENDITURE**

Capital expenditure for the 2013/2014 financial year amounts to R37.029 million and is funded as follows:

• Grants and subsidies received	- R 36.889 million
• Own funding	- R140 000

#### **FISCAL SUSTAINABILITY OF THE MUNICIPALITY**

The budget is compiled with the assumption of a 95% debtors payment rate, the current debtors payment rate is approximately 93%.

Budget control is exercised in order to ensure that operating expenditure does not exceed actual operating revenue received. The current revenue levels are sufficient to ensure the sustainable rendering of services and the execution of the constitutional mandate in the short



and medium term. The municipality is currently struggling to service all of its current commitments and continue as a going concern.

The credit control policy will be strictly enforced in the 2013/2014 financial year to ensure that all monies due to the municipality is collected in further contribution to the sustainable rendering of services. Incentives are available to consumers/ratepayers in arrears should accounts be settled or arrangements for the settlement of long outstanding debt be concluded.

## **FINANCIAL CHALLENGES AND CONSTRAINTS**

Baviaans Municipality faces the following financial challenges:

- 1) Achieving financial stability in the medium term and long term
- 2) Dependence on grant funding
- 3) Acceptable level of tariff increases – trying to balance financial sustainability and affordability
- 4) Managing cost
- 5) Exploring alternative revenue sources
- 6) Poor/slow indigent registration

In order to address the first challenge, the municipality had approach Provincial Treasury for assistance. Provincial Treasury assisted with drafting a recovery plan which is implemented and constantly monitored. All tariffs needs a review and a process of investigating tariffs and ensuring all cost associated with providing the service has been taken into account, will be conducted during 2013/14 financial year.

## **FINANCIAL RISKS**

Financial risks include:

- Changes in inflation rate and other variables
- Unemployment trends
- Global financial instability

## **FUNDING COMPLIANCE IN TERMS OF SECTION 18 OF THE MFMA**

In compliance with the requirements of Section 18 of the MFMA, the revenue budget was based on the following principles:

- Realistically anticipated revenue to be collected.
- Borrowed funds only for capital expenditure.
- Projected revenue for the current year is based on collection levels to date.
- Actual revenue of previous years was taken into account.
- Capital projects were only included if funding confirmation was received, either by means of the DORA allocations as promulgated or by means of commitment from funding institutions.

## **PARTICULARS OF PLANNED SAVINGS OVER THE MEDIUM TERM**

The principle of value adding in all aspects of the administration and service rendering is applied and no expenditure is incurred unless value is added to the municipal administration or services. Care is taken in administrative and supply chain processes to ensure that real economic benefit flows to the municipality as a result of funds being spent.

The following expenditure items are closely monitored:

- Travelling and subsistence
- Telephone expenses.
- Overtime and standby allowances
- Workshops and conferences.
- Fuel and maintenance expenditure in respect of service delivery vehicles

## **CONTRIBUTIONS OR DONATIONS IN CASH OR IN-KIND**

No donations are budgeted for the 2013/2014 financial year..

## **PARTICULARS OF THE MUNICIPALITY'S INVESTMENTS**

None

## **PARTICULARS OF BANK OVERDRAFTS AND CREDIT FACILITIES**

The municipality currently operates a bank overdraft to finance operational requirements in the short term, and it is envisaged that the municipality may once again be required to make use of an overdraft facility in the 2013/2014 financial year in the amount of R 3 Million.

## **PARTICULARS OF NEW AND EXISTING BORROWINGS**

No new borrowings are envisaged for the 2013/2014 financial year.

## **PARTICULARS OF GRANTS AND SUBSIDIES RECEIVED (See Schedule SA18)**

The budgeted grants to be received for the 2013/2014 financial year are as follows:

### **Operating Grants**

Finance Management Grant	R 1 400 000
Municipal System Improvement Grant	R 890 000

EPWP	R 1 045 000
Equitable Share	R 18 694 000
PMU	R 601 500
CDM Subsidies	R 479 073
DSRAC – Libraries	R 220 000
<b>TOTAL</b>	<b>R 23 329 573</b>

#### **Capital Grants**

Municipal Infrastructure Grant	R 11 429 000
RBIG	R 10 000 000
DTI	R 18 000 000
<b>TOTAL</b>	<b>R 39 429 000</b>

#### **PARTICULARS OF PROPERTY VALUATIONS RATES TARIFFS AND CHARGES**

Property rates are levied in terms of the provisions of the Municipal Property Rates Act, 6 of 2004. The current valuation roll was implemented with effect from 1 July 2009 and the second interim valuation roll has been completed. The current valuation roll is valid until 30 June 2013 and provision needs to be made in the 2013/2014 financial year for expenditure relating to the compilation of the next general valuation roll.

The total valuation upon which assessment rates are levied amounts to R 1,597 Billion. Total revenue raised from assessment rates amount to R3 737 Million, representing an increase of 10% over the rate applicable to the 2012/2013 financial.

#### **Categories Ratio in relation to residential property**

Residential property 1:1

Agricultural property 1:0.25

Public service infrastructure property 1:0.25

Public benefit organization property 1:0.25

#### **Proposed increase in tariffs as follows:**

Water	–	10% with an additional interval added for high water consumers
Electricity	–	12%
Refuse	–	10%
Assessment rates	–	10%
Sewerage fees	–	10%

## **CHAPTER 11**

### **ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY**

No allocations will be made to any other municipality, any organ of state or any organization or bodies outside any sphere of government as referred to in section 67(1) of the Act.

The only non-cash grants that will be given is the subsidies for free basic services to the value of R5.718 million during 2013/14. Please refer to schedule SA21.

## **CHAPTER 12**

### **ANNUAL BUDGET AND SDBIP – DEPARTMENTS**

A top level service delivery and budget implementation plan is included in the budget documentation. The SDBIP is indicative of service delivery targets for the 2013/14 financial year. Emphasis is placed on the sustaining of current services and further enhancement if service delivery to all communities.

## **CHAPTER 13**

### **CAPITAL EXPENDITURE DETAILS**

Total capital expenditure for 2013/2014 will amount to R37.029 million. These acquisitions will be funded as follows:

- R36.889 – funded by government grant
- R140 000 – funded by own revenue

Please refer to Schedules:

- SA34a – Capital expenditure on new assets per class
- SA34b – Capital expenditure on the renewal of existing assets
- SA34c – Repairs and maintenance schedule by class of asset
- SA34d – Consolidated depreciation per asset class
- SA36 – Detailed capital budget
- SA37 – projects delayed from previous year

## **CHAPTER 14**

### **CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS**

The municipality has lease contracts which will have future budgetary implications beyond the 3 years budgeted for.

Please refer to Schedule SA33

## **CHAPTER 15**

### **LEGISLATIVE COMPLIANCE**

The Municipal Finance Management Act brought about uniformity, accountability and control measures to local government in terms of financial reporting and budgeting. The Act required a high level of transformation financial disciplines and planning.

New budget regulations were published in Gazette nr. 32141 on 17 April 2009. The object of these regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process. The 2013/2014 budgets for all municipalities needs to comply with these regulations.

#### *Challenges experienced:*

Although the financial system has the capabilities of generating the budget schedules, problems were experienced with regards to the accuracy of the information generated. Not all staff in the BTO has been trained on the reporting module of the financial system.

The MFMA regulates monthly and quarterly reports to be submitted to National Treasury. A significant improvement was noted during the 2012/13 financial year with regards to the submission of S71 reports.

#### *Achievements:*

The municipality is receiving assistance from National Treasury within the MFIP programme. A National Treasury Advisor has been allocated to the municipality to assist the municipality and address key issues identified and stipulated in an activity plan. The advisor assisted greatly in ensuring compliance with regards to reporting.



## **CHAPTER 16**

### **BUDGET – DETAILS PER DEPARTMENT**

Please refer to schedule SA2 for details

## **ANNEXURES**

- Annexure A – Tariff listing
- Annexure B – Budget Schedules
- Annexure C – Personnel Budget
- Annexure D – Operational budget - Services
- Annexure E - Summary Line items

# ANNEXURE A



BAVIAANS MUNICIPALITY					
PROPOSED TARIFFS WITH EFFECT FROM 1 JULY 2013					
Description	2012/2013		2013/2014		Increase v/y
<b>New Property Rates</b>					
All residential Properties below R 50 000	442.75	R / year	487.03	R / year	10%
All residential Properties from R 50 001 to R 100 000	483	R / year	531.3	R / year	10%
Households above R 100 000 - Steytleville	0.00488	c/R	0.00537	c/R	10%
Households above R 100 000 - Willowmore	0.00488	c/R	0.00537	c/R	10%
Households Rietbron	0.00372	c/R	0.004092	c/R	10%
Business - Steytleville	0.00627	c/R	0.00690	c/R	10%
Business - Willowmore	0.00627	c/R	0.00690	c/R	10%
Agricultural Property	0.0003	c/R	0.00033	c/R	10%
State property	0.00794	c/R	0.00873	c/R	10%
Business in rural area	0.00632	c/R	0.00695	c/R	10%
Vacant Land	0.01334	c/R	0.014674	c/R	10%
<i>Where a property is used in contravention of the title conditions, zoning or rights allocated, the Business tariff will be applied plus a 75% surcharge</i>					
<b>Refuse Fees</b>					
Refuse Domestic Removal	50.00		55.00		10.0%
Refuse NON-Domestic Removal	80.00		88.00		10%
Refuse Rietbron	9.58		10.54		10.0%
<i>Where a property is used in contravention of the title conditions, zoning or rights allocated, the Business tariff will be applied plus a 75% surcharge</i>					
<b>Sewerage Fees</b>					
Septic Tank Removal per removal	137.50		151.25		10%
Sewerage Levy Domestic	40.00		44.00		10.0%
Sewerage Levy NON-Domestic	190.00		209.00		10%
Sewerage Levy Rietbron	27.34		30.07		10%
Sewerage Clogging	74.80		82.28		10%
Sewerage Schools	190.00		209.00		10%
Sewerage Truck	19.80	Per km	21.78	Per km	10%
<i>Where a property is used in contravention of the title conditions, zoning or rights allocated, the Business tariff will be applied plus a 75% surcharge</i>					
<b>Electricity</b>					
<b>Domestic Credit (BHHM)</b>					
Basic House Hold SHH2, WHH1, WHH2	105.60		118.27		12.00%
Units	0.86		0.96		12.00%
<b>Domestic Pre-Paid (BHHPP)</b>					
Units	1.14		1.28		12.00%
Units Zaaimanshoek	1.24		1.39		12.00%
<b>Small Business Credit Single</b>					
Phase (BBES1) incl. SBES1, SBES2, WKER					
Non Domestic not exceeding > 60 amp					
Basic Small Business	135.80		153.22		12.00%
Units	0.92		1.03		12.00%
<b>Small Business Credit up to 30 amp (BBESM)</b>					
Non Domestic not exceeding 30 amp incl. (BPP1, SHH1, SPP1)					
Basic Small Business	271.20		303.74		12.00%
Units	0.83		0.93		12.00%
<b>Small Business Credit 60 amp (BBESH)</b>					
Including G>200, G> 800, WBES2					
Basic Small Business	422.40		473.09		12.00%
Units	0.83		0.93		12.00%
<b>Small Business Pre-Paid (BBPP)</b>					
Including BPP2, BPP3					
Units	1.18		1.30		12.00%
<b>Large Power Users (WKVA)</b>					
Basic monthly maximum demand	108.00		120.96		12.00%
Energy consumption	0.72		0.81		12.00%
<b>Street Lights (WSTR)</b>					
Units	0.53		0.59		12.00%
<b>Call out Fee</b>					
Call out Fee	139.20		155.90		12.00%
<b>Connection and Disconnection</b>					
Connection and Disconnection	170.40		190.85		12.00%
Connection and Disconnection Non Payment	294.00		329.28		12.00%
Deposit Households	852.00		954.24		12.00%
Deposit Business	2,184.00		2,446.08		12.00%
Deposit Non payment Households	852.00		954.24		12.00%
Deposit Business Non payment	2,184.00		2,446.08		12.00%
Testing of meters	153.60		172.03		12.00%
New connections Actual cost plus 5%					
Tampering with meters	2,280.00		2,553.60		12.00%
<i>Where a property is used in contravention of the title conditions, zoning or rights allocated, the Business tariff will be applied plus a 75% surcharge</i>					

BAVIAANS MUNICIPALITY				
PROPOSED TARIFFS WITH EFFECT FROM 1 JULY 2013				
Description	2012/2013	2013/2014		Increase y/y
<b>Water</b>				
Basic Charge - Business, Gov. Dept and Households except Indigents	14.90	16.39		10.00%
Consumption: 0-6kl per kl (only indigent households)	0	0		
Availability Charge Rietbron	15.01	16.51		10.00%
Consumption Rietbron	2.54	2.79		10.00%
Consumption: 0-20kl per kl (households)	4.47	4.92		10.00%
Consumption: 21 - 50kl per kl (households)	4.91	5.40		10.00%
Consumption: 51 - 80kl per kl (households)	6.08	6.67		10.00%
Consumption 81 - 999999 per kl (households)	7.27	8.00		10.00%
Consumption: 0 - 20kl per kl (business, guest houses, garages and hotels)	4.31	4.74		10.00%
Consumption: 21kl - 50kl per kl (Business, guest houses, garages and hotels)	4.75	5.23		10.00%
Consumption: 50kl - 99999kl per kl (Business, guest houses, garages and hotels)	5.21	5.73		10.00%
Consumption: 0kl - 99999kl per kl ( government dept and schools)	4.75	5.23		10.00%
Consumption: Sport Grounds	4.91	5.40		10.00%
Availability Charge - Empty Stands	19.60	21.56		10.00%
Connect or disconnections (ordinary)	39.20	43.12		10.00%
Connect or disconnections (non payment)	97.89	107.68		10.00%
Deposit (ordinary)	200.00	220.00		10.00%
Deposit (non payments)	163.97	180.37		10.00%
Tampering with meters	1,960.00	2,156.00		10.00%
<b>Where a property is used in contravention of the title conditions, zoning or rights allocated, the Business tariff will be applied plus a 75% surcharge</b>				
<b>Administration (VAT Excluded)</b>				
Standard Building Plan	132.00	145.20		10%
Building Fees	6.60 m²	7.26 m²		10%
Building Fees Deposit New Buildings	726.00	798.60		10%
Building Fees Deposit Alterations	726.00	798.60		10%
Building Fees Deposit RDP	242.00	266.20		10%
Building Fees Alteration	198.00	217.80		10%
Valuation Certificate	132.00 Each	145.20 Each		10%
Clearance Certificate (Waiting period 3 Days)	132.00	145.20		10%
Photo Copies	7.70 Per page	8.47 Per page		10%
Fax	13.20 Per page	14.52 Per page		10%
<b>Cemetery (VAT Excluded)</b>				
Willowmore Town	198.00	217.80		10%
Steytlerville Town	198.00	217.80		10%
Rietbron Town	125.45	138.00		10%
Both Towns one grave two persons	264.00	290.40		10%
Point out of grave	132.00	145.20		10%
Rietbron Town	51.47	56.62		10%
Willowmore Township	38.50	42.35		10%
Steytlerville Township	38.50	42.35		10%
Both Townships one grave two persons	55.00	60.50		10%
Point out of grave	16.50	18.15		10%
<b>Commonage - Grazing Fee</b>				
Pound Fee Donkey/Cattle per day	65.00	72.60		10%
Pound Fee Small Stock per day	27.50	30.25		10%
<b>Town Halls</b>				
Functions arrange and related to Municipality	-	-		
Deposit: Functions arrange and related to Municipality	-	-		
Any other functions	1,320.00	1,452.00		10%
Deposit: Any other functions	1,320.00	1,452.00		10%
Political Meetings	1,980.00	2,178.00		10%
Deposit: Political Meetings	1,320.00	1,452.00		10%
Kitchen	660.00	726.00		10%
Deposit: Kitchen	660.00	726.00		10%
No National, Provincial and Schools will be allowed to rent the Town Halls				
<b>Community Halls</b>				
Community Halls: Willowmore	264.00	290.40		10%
Deposit Community Halls Willowmore	330.00	363.00		10%
Community Halls: Steytleville	264.00	290.40		10%
Deposit Community Halls Steytleville	330.00	363.00		10%
Municipality and National and Provincial Departments				
Community Halls: Rietbron	64.33	70.76		10%
Deposit Community Halls: Rietbron	160.18	176.20		10%
<b>Town Hall Furniture</b>				
Chairs (per 20 chairs)	55.00	60.50		10%
Tables (per table)	16.50	18.15		10%
Deposit (per 20 chairs)	104.50	114.95		10%
<b>Hawkers</b>				
Hawker licences (Inside)	79.20 Per year	87.12 Per year		10.00%
Hawker licences (Outside)	660.00 Per year	726.00 Per year		10.00%
Rezoning Fees: Deposit	2,662.00	2,928.20		10.00%
Consent use valid for 2 years	121.00	133.10		10.00%

BAVIAANS MUNICIPALITY				
PROPOSED TARIFFS WITH EFFECT FROM 1 JULY 2013				
Description	2012/2013	2013/2014	Increase v/y	
<b>Fire Services</b>				
Call out fee	0	300		
Kilometres distance travelled	0	R6,50/km		
Water usage	0	applicable water tariff x 7 000 litres		
<b>Traffic Services</b>				
Vehicle licensing & testing	as per gazette	as per gazette		
Drivers license	0	as per gazette		
Learners license	0	as per gazette		
Hire of K53 yard	0	R100/ hour		
All Tariffs stated above are Exclusive of VAT				
For any other service not Included above tariff list, the Municipality will provide a quotation				
The following arrangementS are available for defaulting account holders as listed below:				
Category	Description	Repayment period		
Indigent	(i) Free Basic Services are write off of arrears with first application and after that a maximum repayment of R50			
	(ii) A Further write off arrears can be allowed where the arrears linked to the a leakage of water and prove can be obtained that the leakage is repaired			
Deferment A	Makes in an arrangement (in writing) where the consumers pays the current account and Council write off the deferred amount over the repayment period of 12 Months or a minimum of R100			
Deferment B	Makes in an arrangement (in writing) where the consumer agrees to pay the current account and half of the deferment and the Council write off the other half of the deferred amount over the payment period of 18 Months or a minimum of R 100			
Deferment C	Makes in an arrangement (in writing) to pay current account + all arrears of 12 Months or a minimum of R 100			
Business Deferment	pays current account +pays 50% of arrears immediately and make an arrangement in writing for the remainder over 6 Months			
The Municipal Manager can agree on a settlement offer from an account holder where it seems to be in the best interest of the Municipality. This settlement has to be reported to Council.				
Churches, crèche, sport clubs, welfare and any other welfare or NGO's will be treated as follows:				
• This category of account holder will be allowed to enter into arrangement for the repayment of arrears after (1) the installation of a prepaid meter and payment cost of conversion and the reassessed security deposit are paid upfront.				
(2) The property is registered in the name of the the institution, that is the account holder, (3) the property is zoned as above.				
• A minimum down payment of 20% plus current account				
• A maximum repayment period of 36 months with a minimum instalment of R60 per month plus the current account				
<b>Disconnection</b>				
	2012/13	2013/2014		
Charges for disconnection or restriction of services (Conventional / credit meters)	R 270,00	R 297,00		
Charges for reconnection or reinstatement of services	R 270,00	R 297,00		
Charges for Blocking/Unblocking of Pre-paid meter (Reconnection fee payable in cash prior to reconnection)	R 30,00	R 33,00		
Charges for Notices of Default	R 30,00	R 33,00		
Penalty Charges for Illegal Connections	R 1,750,00	R 1,925,00		
Penalty charges for dishonoured Cheques	R 90,00	R 99,00		
Interest on Accounts	Prime + 2%	Prime + 2%		
The amount to be deposited shall be determined in the following manner:				
Service	Initial Down Payment	Minimum Amount	Deposit Review after disconnection/ restriction of supply	
All Municipal Service prepaid included	2,5 average monthly account	R 500,00	3,5 average monthly account	
	2,5 average monthly account	R 1,150,00	3,5 average monthly account	
	2,5 average monthly account	R 1,720,00	3,5 average monthly account	
Water	2,5 average monthly account or 2,5 x the amount applied for	R 575,00	3,5 average monthly account	
	2,5 average monthly account	R 230,00	3,5 average monthly account	
Only electricity prepaid plus water meter	2,5 average monthly account	R 230,00	3,5 average monthly account	
All services	2,5 average monthly account	NIL	R 230,00	
property value R100000 and less and indigent account holders				
Targeting of Indigent Households - The Municipality's target approach is as follows:				
Targeting Approach	Application			
Household Income	Threshold determined in terms of the 2 government pension.			





# ANNEXURE B



EC107 Baviaans - Table A1 Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	2,383	2,955	1,918	3,398	3,398	3,398	3,398	3,737	3,962	4,19
Service charges	6,647	7,724	13,244	16,698	16,007	16,007	16,007	18,146	19,234	20,38
Investment revenue	966	325	95	80	110	110	110	80	85	9
Transfers recognised - operational	14,654	15,965	18,375	21,922	25,150	25,150	25,150	23,330	25,337	28,02
Other own revenue	2,272	7,463	6,361	5,927	6,143	6,143	6,143	7,205	7,321	7,55
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>26,921</b>	<b>34,433</b>	<b>39,993</b>	<b>48,225</b>	<b>50,808</b>	<b>50,808</b>	<b>50,808</b>	<b>52,498</b>	<b>55,939</b>	<b>60,25</b>
Employee costs	11,674	14,486	22,681	19,749	18,564	18,564	18,564	19,732	20,775	22,02
Remuneration of councillors	886	1,042	978	1,523	1,523	1,523	1,523	1,692	1,794	1,90
Depreciation & asset impairment	(0)	-	-	-	-	-	-	8,000	8,000	8,00
Finance charges	274	525	520	195	350	350	350	195	207	21
Materials and bulk purchases	6,705	8,278	6,858	8,023	8,700	8,700	8,700	9,396	9,960	10,55
Transfers and grants	-	-	-	5,168	5,168	5,168	5,168	5,718	6,061	6,42
Other expenditure	14,477	15,362	25,222	13,810	17,416	17,416	17,416	14,792	15,621	16,46
<b>Total Expenditure</b>	<b>34,016</b>	<b>39,693</b>	<b>56,060</b>	<b>48,467</b>	<b>51,721</b>	<b>51,721</b>	<b>51,721</b>	<b>59,526</b>	<b>62,418</b>	<b>65,59</b>
<b>Surplus/(Deficit)</b>	<b>(7,095)</b>	<b>(5,260)</b>	<b>(16,067)</b>	<b>(242)</b>	<b>(914)</b>	<b>(914)</b>	<b>(914)</b>	<b>(7,028)</b>	<b>(6,479)</b>	<b>(5,33)</b>
Transfers recognised - capital	11,019	10,375	16,539	23,206	25,442	25,442	25,442	39,429	29,403	32,31
Contributions recognised - capital & contributed asset	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3,924</b>	<b>5,115</b>	<b>471</b>	<b>22,964</b>	<b>24,528</b>	<b>24,528</b>	<b>24,528</b>	<b>32,400</b>	<b>22,924</b>	<b>26,98</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>3,924</b>	<b>5,115</b>	<b>471</b>	<b>22,964</b>	<b>24,528</b>	<b>24,528</b>	<b>24,528</b>	<b>32,400</b>	<b>22,924</b>	<b>26,98</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>8,956</b>	<b>11,843</b>	<b>17,599</b>	<b>18,206</b>	<b>25,442</b>	<b>25,442</b>	<b>25,442</b>	<b>37,029</b>	<b>25,941</b>	<b>28,50</b>
Transfers recognised - capital	8,520	9,979	17,467	23,206	25,442	25,442	25,442	36,889	25,792	28,35
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	1,645	-	-	-	-	-	-	-	-
Internally generated funds	-	219	132	100	100	100	100	140	148	15
<b>Total sources of capital funds</b>	<b>8,520</b>	<b>11,843</b>	<b>17,599</b>	<b>23,306</b>	<b>25,542</b>	<b>25,542</b>	<b>25,542</b>	<b>37,029</b>	<b>25,941</b>	<b>28,50</b>
<b>Financial position</b>										
Total current assets	11,850	6,127	886	5,566	5,566	5,566	5,566	9,514	12,341	16,54
Total non current assets	26,373	38,216	56,006	38,692	38,692	38,692	38,692	77,300	98,831	122,48
Total current liabilities	13,368	14,614	25,025	13,494	13,494	13,494	13,494	8,745	8,345	8,33
Total non current liabilities	1,403	1,163	4,917	2,282	2,282	2,282	2,282	4,125	3,805	3,48
Community wealth/Equity	23,452	28,567	26,950	28,482	28,482	28,482	28,482	73,944	99,022	127,21
<b>Cash flows</b>										
Net cash from (used) operating	(3,621)	4,468	19,131	23,004	26,948	26,948	26,948	39,085	29,546	33,53
Net cash from (used) investing	2,248	(4,554)	(17,790)	(23,306)	(25,542)	(25,542)	(25,542)	(37,029)	(25,941)	(28,50)
Net cash from (used) financing	342	(397)	(942)	-	-	-	-	(740)	(784)	(8)
<b>Cash/cash equivalents at the year end</b>	<b>193</b>	<b>(289)</b>	<b>110</b>	<b>(302)</b>	<b>1,406</b>	<b>1,406</b>	<b>1,406</b>	<b>1,846</b>	<b>4,668</b>	<b>8,86</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	7,488	(284)	116	(289)	(289)	(289)	(289)	1,846	4,668	8,86
Application of cash and investments	1,238	(57)	21,520	8,793	8,847	8,847	8,847	(211)	(216)	(2)
<b>Balance - surplus (shortfall)</b>	<b>6,250</b>	<b>(226)</b>	<b>(21,404)</b>	<b>(9,082)</b>	<b>(9,136)</b>	<b>(9,136)</b>	<b>(9,136)</b>	<b>2,057</b>	<b>4,884</b>	<b>9,00</b>
<b>Asset management</b>										
Asset register summary (WDV)	26,373	38,216	56,006	38,692	38,692	38,692	77,300	77,300	98,831	122,48
Depreciation & asset impairment	(0)	-	-	-	-	-	8,000	8,000	8,000	8,00
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	1,085	1,110	1,110	1,077	1,077	1,142	1,2
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	4,966	4,966	4,966	5,430	5,430	5,756	6,10
<b>Households below minimum service level</b>										
Water:	0	0	0	0	0	0	0	0	-	-
Sanitation/sewerage:	1	1	1	1	0	0	0	0	-	-
Energy:	1	1	1	1	1	1	1	1	-	-
Refuse:	2	2	2	2	1	1	1	1	-	-

EC107 Baviaans - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		24,417	24,105	19,754	14,016	16,307	16,307	16,590	17,552	18,891
Executive and council		-	-	-	787	787	787	1,348	1,404	1,451
Budget and treasury office		21,807	23,869	19,484	13,128	15,370	15,370	15,091	15,988	17,261
Corporate services		2,610	236	270	101	150	150	151	160	161
<i>Community and public safety</i>		6,003	1,249	256	6,004	6,304	6,304	1,409	752	251
Community and social services		5,457	993	6	222	230	230	430	244	251
Sport and recreation		-	-	-	-	-	-	500	-	-
Public safety		14	-	250	842	1,134	1,134	479	508	-
Housing		-	-	-	4,940	4,940	4,940	-	-	-
Health		532	257	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		388	11,314	5,458	9,087	12,767	12,767	9,943	7,809	7,121
Planning and development		-	68	-	-	-	-	-	-	-
Road transport		388	11,246	5,458	9,087	12,767	12,767	9,943	7,809	7,121
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		6,926	7,744	30,910	42,224	40,771	40,771	63,864	59,103	66,151
Electricity		2,628	2,820	7,777	13,357	12,800	12,800	14,047	15,037	16,341
Water		1,994	2,586	20,369	17,158	16,430	16,430	40,001	29,619	34,681
Waste water management		2,304	2,337	2,763	7,263	7,095	7,095	4,831	5,227	9,341
Waste management		-	-	-	4,446	4,446	4,446	4,986	9,219	5,781
<i>Other</i>	4	206	395	154	100	100	100	120	127	131
<b>Total Revenue - Standard</b>	2	37,940	44,807	56,531	71,431	76,249	76,249	91,926	85,342	92,571
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		23,602	14,539	28,859	14,858	15,280	15,280	22,619	23,804	24,731
Executive and council		1,445	1,244	2,946	4,078	3,407	3,407	3,266	3,462	3,671
Budget and treasury office		18,468	8,762	21,826	6,421	7,890	7,890	14,966	15,729	16,171
Corporate services		3,689	4,533	4,086	4,358	3,983	3,983	4,387	4,613	4,891
<i>Community and public safety</i>		6,562	2,633	3,147	2,917	2,756	2,756	3,317	3,224	3,411
Community and social services		5,995	2,251	3,109	2,475	2,364	2,364	2,782	2,660	2,821
Sport and recreation		30	-	38	51	1	1	6	6	-
Public safety		-	-	0	392	392	392	529	557	591
Housing		-	-	-	-	-	-	-	-	-
Health		538	381	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26	10,339	10,047	9,428	11,069	11,069	10,304	10,751	11,321
Planning and development		-	2,748	-	-	-	-	-	-	-
Road transport		26	7,591	10,047	9,428	11,069	11,069	10,304	10,751	11,321
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		3,315	11,093	13,868	20,607	21,961	21,961	22,577	23,892	25,321
Electricity		1,241	7,652	9,147	11,281	12,420	12,420	12,635	13,390	14,191
Water		1,082	2,299	2,569	3,730	3,956	3,956	4,189	4,427	4,691
Waste water management		992	1,142	2,145	2,686	2,749	2,749	2,263	2,396	2,541
Waste management		-	-	7	2,910	2,837	2,837	3,489	3,678	3,891
<i>Other</i>	4	510	1,089	139	655	655	655	709	747	791
<b>Total Expenditure - Standard</b>	3	34,016	39,693	56,060	48,467	51,721	51,721	59,526	62,418	65,591
<b>Surplus/(Deficit) for the year</b>		3,924	5,115	471	22,964	24,528	24,528	32,400	22,924	26,980

**References**

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

EC107 Baviaans - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Revenue by Vote</b>	<b>1</b>									
Vote 1 - Council		-	-	215	787	787	787	1,348	1,404	1,458
Vote 2 - Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury Office		21,807	23,869	19,484	13,128	15,370	15,370	15,091	15,988	17,266
Vote 4 - Technical Services		7,314	19,058	33,714	53,755	56,468	56,468	70,811	63,736	69,917
Vote 5 - Community Services		6,209	1,644	3,118	3,730	3,594	3,594	4,645	4,182	3,895
Vote 6 - Corporate Services		2,610	236	-	31	30	30	31	33	35
Vote 7 - Vote 7		-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8		-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9		-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>37,940</b>	<b>44,807</b>	<b>56,531</b>	<b>71,431</b>	<b>76,249</b>	<b>76,249</b>	<b>91,926</b>	<b>85,342</b>	<b>92,570</b>
<b>Expenditure by Vote to be appropriated</b>	<b>1</b>									
Vote 1 - Council		1,445	1,136	5,498	1,932	1,902	1,902	2,257	2,392	2,536
Vote 2 - Accounting Officer		-	107	1,309	2,147	1,505	1,505	1,009	1,070	1,134
Vote 3 - Budget & Treasury Office		18,468	8,762	21,826	6,421	7,890	7,890	14,966	15,729	16,173
Vote 4 - Technical Services		3,342	21,432	22,136	28,257	30,784	30,784	30,908	32,550	34,429
Vote 5 - Community Services		7,072	3,722	5,290	6,306	6,057	6,057	6,995	7,118	7,546
Vote 6 - Corporate Services		3,689	4,533	-	3,405	3,584	3,584	3,390	3,559	3,772
Vote 7 - Vote 7		-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8		-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9		-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>34,016</b>	<b>39,693</b>	<b>56,060</b>	<b>48,467</b>	<b>51,721</b>	<b>51,721</b>	<b>59,526</b>	<b>62,418</b>	<b>65,596</b>
<b>Surplus/(Deficit) for the year</b>	<b>2</b>	<b>3,924</b>	<b>5,115</b>	<b>471</b>	<b>22,964</b>	<b>24,528</b>	<b>24,528</b>	<b>32,400</b>	<b>22,924</b>	<b>26,981</b>

**References**

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

EC107 Baviaans - Table A4 Budgeted Financial Performance (revenue and expenditure)

Table 7.4 Budgeted Financial Performance (Revenue and expenditure)											
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
<b>Revenue By Source</b>											
Property rates	2	2,383	2,955	1,918	3,398	3,398	3,398	3,398	3,737	3,962	4,191
Property rates - penalties & collection charges		—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue	2	2,627	2,801	7,761	9,670	9,110	9,110	9,110	10,203	10,815	11,461
Service charges - water revenue	2	1,809	2,586	2,726	3,164	3,000	3,000	3,000	3,481	3,689	3,911
Service charges - sanitation revenue	2	2,207	2,337	2,757	1,876	1,709	1,709	1,709	2,055	2,179	2,301
Service charges - refuse revenue	2	—	—	—	2,188	2,188	2,188	2,188	2,407	2,552	2,701
Service charges - other		5	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment		97	65	86	70	120	120	120	120	127	131
Interest earned - external investments		966	325	95	80	110	110	110	80	85	91
Interest earned - outstanding debtors		345	351	312	150	350	350	350	150	159	161
Dividends received		—	—	—	—	—	—	—	—	—	—
Fines		14	12	13	20	10	10	10	20	21	21
Licences and permits		387	518	2,723	—	—	—	—	100	106	111
Agency services		766	257	—	2,996	2,920	2,920	2,920	2,996	3,176	3,361
Transfers recognised - operational		14,654	15,965	18,375	21,922	25,150	25,150	25,150	23,330	25,337	28,021
Other revenue	2	623	6,261	3,227	2,691	2,743	2,743	2,743	3,819	3,732	3,741
Gains on disposal of PPE		39	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		26,921	34,433	39,993	48,225	50,808	50,808	50,808	52,498	55,939	60,251
<b>Expenditure By Type</b>											
Employee related costs	2	11,674	14,486	22,681	19,749	18,564	18,564	18,564	19,732	20,775	22,021
Remuneration of councillors		886	1,042	978	1,523	1,523	1,523	1,523	1,692	1,794	1,901
Debt impairment	3	580	884	3,790	—	—	—	—	—	—	—
Depreciation & asset impairment	2	(0)	—	—	—	—	—	—	8,000	8,000	8,001
Finance charges		274	525	520	195	350	350	350	195	207	211
Bulk purchases	2	4,017	5,531	6,658	8,023	8,700	8,700	8,700	9,396	9,960	10,551
Other materials	8	2,688	2,748	—	—	—	—	—	—	—	—
Contracted services		—	—	—	—	—	—	—	—	—	—
Transfers and grants		—	—	—	5,168	5,168	5,168	5,168	5,718	6,061	6,421
Other expenditure	4, 5	13,897	14,478	21,432	13,810	17,416	17,416	17,416	14,792	15,621	16,461
Loss on disposal of PPE		—	—	—	—	—	—	—	—	—	—
Total Expenditure		34,016	39,693	56,060	48,467	51,721	51,721	51,721	59,526	62,418	65,591
<b>Surplus/(Deficit)</b>											
Transfers recognised - capital		(7,095)	(5,260)	(16,067)	(242)	(914)	(914)	(914)	(7,028)	(6,479)	(5,331)
Contributions recognised - capital	6	11,019	10,375	16,539	23,206	25,442	25,442	25,442	39,429	29,403	32,311
Contributed assets		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		3,924	5,115	471	22,964	24,528	24,528	24,528	32,400	22,924	26,981
Taxation		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		3,924	5,115	471	22,964	24,528	24,528	24,528	32,400	22,924	26,981
Attributable to minorities		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		3,924	5,115	471	22,964	24,528	24,528	24,528	32,400	22,924	26,981
Share of surplus/ (deficit) of associate	7	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year		3,924	5,115	471	22,964	24,528	24,528	24,528	32,400	22,924	26,981

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method



EC107 Baviaans - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure - to be appropriated</b>	<b>2</b>										
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Accounting Officer		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7		-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8		-	-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9		-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure - to be appropriated</b>	<b>2</b>										
Vote 1 - Council		-	-	31	-	-	-	-	-	-	-
Vote 2 - Accounting Officer		-	-	-	-	-	-	-	10	11	11
Vote 3 - Budget & Treasury Office		-	700	603	40	40	40	40	-	-	-
Vote 4 - Technical Services		5,318	10,995	16,545	23,266	25,502	25,502	25,502	36,380	25,930	28,496
Vote 5 - Community Services		1,668	148	420	-	-	-	-	639	-	-
Vote 6 - Corporate Services		1,533	-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7		-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8		-	-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9		-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>8,520</b>	<b>11,843</b>	<b>17,599</b>	<b>23,306</b>	<b>25,542</b>	<b>25,542</b>	<b>25,542</b>	<b>37,029</b>	<b>25,941</b>	<b>28,507</b>
<b>Total Capital Expenditure - Vote</b>		<b>8,520</b>	<b>11,843</b>	<b>17,599</b>	<b>23,306</b>	<b>25,542</b>	<b>25,542</b>	<b>25,542</b>	<b>37,029</b>	<b>25,941</b>	<b>28,507</b>
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		<b>1,969</b>	<b>700</b>	<b>634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>11</b>	<b>11</b>
Executive and council		-	-	31	-	-	-	-	10	11	11
Budget and treasury office		436	700	603	-	-	-	-	-	-	-
Corporate services		1,533	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>1,668</b>	<b>148</b>	<b>420</b>	<b>4,940</b>	<b>4,940</b>	<b>4,940</b>	<b>4,940</b>	<b>639</b>	<b>-</b>	<b>-</b>
Community and social services		1,668	148	399	-	-	-	-	200	-	-
Sport and recreation		-	-	-	-	-	-	-	439	-	-
Public safety		-	-	21	-	-	-	-	-	-	-
Housing		-	-	-	4,940	4,940	4,940	4,940	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>5,318</b>	<b>8,469</b>	<b>6,221</b>	<b>4,000</b>	<b>6,450</b>	<b>6,450</b>	<b>6,450</b>	<b>4,544</b>	<b>2,547</b>	<b>1,754</b>
Planning and development		5,318	10	33	-	-	-	-	-	-	-
Road transport		-	8,459	6,188	4,000	6,450	6,450	6,450	4,544	2,547	1,754
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>-</b>	<b>2,526</b>	<b>10,324</b>	<b>9,266</b>	<b>14,052</b>	<b>14,052</b>	<b>14,052</b>	<b>31,837</b>	<b>23,383</b>	<b>26,742</b>
Electricity		-	1,066	445	450	800	800	800	70	74	79
Water		-	1,459	1,285	6,045	10,481	10,481	10,481	31,597	19,779	23,561
Waste water management		-	-	8,594	2,771	2,771	2,771	2,771	20	21	3,102
Waste management		-	-	-	-	-	-	-	150	3,509	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	<b>8,956</b>	<b>11,843</b>	<b>17,599</b>	<b>18,206</b>	<b>25,442</b>	<b>25,442</b>	<b>25,442</b>	<b>37,029</b>	<b>25,941</b>	<b>28,507</b>
<b>Funded by:</b>											
National Government		6,852	9,979	17,467	18,266	20,302	20,302	20,302	18,889	25,792	28,350
Provincial Government		-	-	-	4,940	5,140	5,140	5,140	18,000	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		1,668	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	<b>8,520</b>	<b>9,979</b>	<b>17,467</b>	<b>23,206</b>	<b>25,442</b>	<b>25,442</b>	<b>25,442</b>	<b>36,889</b>	<b>25,792</b>	<b>28,350</b>
<b>Public contributions &amp; donations</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	<b>6</b>	<b>-</b>	<b>1,645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>-</b>	<b>219</b>	<b>132</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>140</b>	<b>148</b>	<b>157</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>8,520</b>	<b>11,843</b>	<b>17,599</b>	<b>23,306</b>	<b>25,542</b>	<b>25,542</b>	<b>25,542</b>	<b>37,029</b>	<b>25,941</b>	<b>28,507</b>

## References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
3. Capital expenditure by standard classification must reconcile to the appropriations by vote.
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure).
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
7. Total Capital Funding must balance with Total Capital Expenditure.
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

EC107 Baviaans - Table A6 Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Current assets											
Cash		193	—	110	—	—	—	—	1,846	4,668	8,861
Call investment deposits	1	7,295	6	6	—	—	—	—	—	—	—
Consumer debtors	1	2,546	2,970	604	2,409	2,409	2,409	2,409	7,500	7,500	7,500
Other debtors		1,803	3,132	148	2,943	2,943	2,943	2,943	148	153	153
Current portion of long-term receivables		—	—	—	195	195	195	195	—	—	—
Inventory	2	13	20	19	20	20	20	20	20	20	20
Total current assets		11,850	6,127	886	5,566	5,566	5,566	5,566	9,514	12,341	16,541
Non current assets											
Long-term receivables		—	—	—	—	—	—	—	—	—	—
Investments		—	—	—	—	—	—	—	—	—	—
Investment property		10	10	10	10	10	10	10	10	10	10
Investment in Associate		—	—	—	—	—	—	—	—	—	—
Property, plant and equipment	3	25,897	37,739	55,530	38,216	38,216	38,216	38,216	76,824	98,354	122,016
Agricultural		—	—	—	—	—	—	—	—	—	—
Biological		—	—	—	—	—	—	—	—	—	—
Intangible		466	466	466	466	466	466	466	466	466	466
Other non-current assets		—	—	—	—	—	—	—	—	—	—
Total non current assets		26,373	38,216	56,006	38,692	38,692	38,692	38,692	77,300	98,831	122,492
TOTAL ASSETS		38,224	44,343	56,893	44,258	44,258	44,258	44,258	86,814	111,172	139,033
LIABILITIES											
Current liabilities											
Bank overdraft	1	—	289	—	289	289	289	289	—	—	—
Borrowing	4	540	696	457	—	—	—	—	310	—	—
Consumer deposits		133	137	145	137	137	137	137	145	145	145
Trade and other payables	4	12,433	13,068	23,273	13,068	13,068	13,068	13,068	7,000	7,000	7,000
Provisions		263	423	1,150	—	—	—	—	1,290	1,200	1,190
Total current liabilities		13,368	14,614	25,025	13,494	13,494	13,494	13,494	8,745	8,345	8,330
Non current liabilities											
Borrowing		1,403	1,163	766	1,859	1,859	1,859	1,859	—	—	—
Provisions		—	—	4,151	423	423	423	423	4,125	3,805	3,481
Total non current liabilities		1,403	1,163	4,917	2,282	2,282	2,282	2,282	4,125	3,805	3,481
TOTAL LIABILITIES		14,771	15,776	29,943	15,776	15,776	15,776	15,776	12,870	12,150	11,811
NET ASSETS	5	23,452	28,567	26,950	28,482	28,482	28,482	28,482	73,944	99,022	127,213
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		23,452	28,567	26,950	28,482	28,482	28,482	28,482	73,944	99,022	127,213
Reserves	4	—	—	—	—	—	—	—	—	—	—
Minorities' interests		—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	5	23,452	28,567	26,950	28,482	28,482	28,482	28,482	73,944	99,022	127,213

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity



EC107 Baviaans - Table A7 Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditur Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		28,989	39,025	50,165	20,945	20,150	20,150	20,150	27,428	28,774	30,30
Government - operating	1	-	-	-	21,922	25,150	25,150	25,150	23,330	25,337	28,02
Government - capital	1	-	-	-	23,206	25,442	25,442	25,442	39,429	29,403	32,31
Interest		1,311	676	407	230	460	460	460	230	244	25
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(33,898)	(35,014)	(30,920)	(43,299)	(44,253)	(44,253)	(44,253)	(51,331)	(54,211)	(57,37
Finance charges		(23)	(219)	(520)	-	-	-	-	-	-	-
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3,621)	4,468	19,131	23,004	26,948	26,948	26,948	39,085	29,546	33,53
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		42	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		11,170	7,289	-	-	-	-	-	-	-	-
Payments											
Capital assets		(8,963)	(11,843)	(17,790)	(23,306)	(25,542)	(25,542)	(25,542)	(37,029)	(25,941)	(28,50
NET CASH FROM/(USED) INVESTING ACTIVITIES		2,248	(4,554)	(17,790)	(23,306)	(25,542)	(25,542)	(25,542)	(37,029)	(25,941)	(28,50
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		438	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(95)	(397)	(942)	-	-	-	-	(740)	(784)	(82
NET CASH FROM/(USED) FINANCING ACTIVITIES		342	(397)	(942)	-	-	-	-	(740)	(784)	(82
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	1,030	(483)	399	(302)	1,406	1,406	1,406	1,316	2,822	4,19
Cash/cash equivalents at the year end:	2	1,223	193	(289)	-	-	-	-	530	1,846	4,66
Cash/cash equivalents at the year end:	2	193	(289)	110	(302)	1,406	1,406	1,406	1,846	4,668	8,86

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

EC107 Baviaans - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	193	(289)	110	(302)	1,406	1,406	1,406	1,846	4,668	8,86
Other current investments > 90 days		7,295	6	6	13	(1,696)	(1,696)	(1,696)	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>7,488</b>	<b>(284)</b>	<b>116</b>	<b>(289)</b>	<b>(289)</b>	<b>(289)</b>	<b>(289)</b>	<b>1,846</b>	<b>4,668</b>	<b>8,86</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		6,632	3,220	5,194	3,220	3,220	3,220	3,220	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(5,394)	(3,277)	16,326	5,573	5,627	5,627	5,627	(211)	(216)	(21
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>1,238</b>	<b>(57)</b>	<b>21,520</b>	<b>8,793</b>	<b>8,847</b>	<b>8,847</b>	<b>8,847</b>	<b>(211)</b>	<b>(216)</b>	<b>(21</b>
<b>Surplus(shortfall)</b>		<b>6,250</b>	<b>(226)</b>	<b>(21,404)</b>	<b>(9,082)</b>	<b>(9,136)</b>	<b>(9,136)</b>	<b>(9,136)</b>	<b>2,057</b>	<b>4,884</b>	<b>9,08</b>

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

EC107 Baviaans - Table A9 Asset Management

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	8,520	11,843	17,599	23,306	25,542	25,542	37,029	25,941	28,507
Infrastructure - Road transport		-	8,459	6,188	4,000	6,450	6,450	4,544	2,547	1,754
Infrastructure - Electricity		-	1,066	445	450	800	800	-	-	-
Infrastructure - Water		-	1,459	1,285	11,045	10,481	10,481	31,557	19,737	23,516
Infrastructure - Sanitation		-	-	8,594	2,771	2,771	2,771	-	-	3,080
Infrastructure - Other		5,318	-	-	-	-	-	150	3,509	-
Infrastructure		5,318	10,984	16,512	18,266	20,502	20,502	36,250	25,792	28,350
Community		1,668	148	399	-	-	-	639	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	4,940	4,940	4,940	-	-	-
Other assets	6	1,533	710	688	100	100	100	140	148	157
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	8,459	6,188	4,000	6,450	6,450	4,544	2,547	1,754
Infrastructure - Electricity		-	1,066	445	450	800	800	-	-	-
Infrastructure - Water		-	1,459	1,285	11,045	10,481	10,481	31,557	19,737	23,516
Infrastructure - Sanitation		-	-	8,594	2,771	2,771	2,771	-	-	3,080
Infrastructure - Other		5,318	-	-	-	-	-	150	3,509	-
Infrastructure		5,318	10,984	16,512	18,266	20,502	20,502	36,250	25,792	28,350
Community		1,668	148	399	-	-	-	639	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	4,940	4,940	4,940	-	-	-
Other assets		1,533	710	688	100	100	100	140	148	157
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	8,520	11,843	17,599	23,306	25,542	25,542	37,029	25,941	28,507
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5									
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other		17,169	28,153	45,300	38,216	38,216	38,216	76,824	98,354	122,016
Infrastructure		17,169	28,153	45,300	38,216	38,216	38,216	76,824	98,354	122,016
Community		5,619	5,767	6,166						
Heritage assets										
Investment properties		10	10	10	10	10	10	10	10	10
Other assets		3,109	3,819	4,063						
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		466	466	466	466	466	466	466	466	466
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	26,373	36,216	56,006	38,692	38,692	38,692	77,300	98,831	122,492
EXPENDITURE OTHER ITEMS										
<u>Depreciation &amp; asset impairment</u>	3	(0)	-	-	-	-	-	8,000	8,000	8,000
<u>Repairs and Maintenance by Asset Class</u>		-	-	-	1,085	1,110	1,110	1,077	1,142	1,210
Infrastructure - Road transport		-	-	-	150	90	90	160	170	180
Infrastructure - Electricity		-	-	-	230	316	316	173	184	195
Infrastructure - Water		-	-	-	130	110	110	90	95	101
Infrastructure - Sanitation		-	-	-	45	20	20	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	555	536	536	424	449	476
Community		-	-	-	80	15	15	37	39	42
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	-	-	450	559	559	616	653	693
TOTAL EXPENDITURE OTHER ITEMS		(0)	-	-	1,085	1,110	1,110	9,077	9,142	9,210
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	2.8%	2.9%	2.9%	1.4%	1.2%	1.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	1.0%	1.0%	1.0%

## References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category



EC107 Baviaans - Table A10 Basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		1,488	1,488	1,488	1,488	3,703	3,703	3,703	3,703	3,703
Piped water inside yard (but not in dwelling)		1,852	1,852	1,852	1,852	1,142	1,142	1,142	1,142	1,142
Using public tap (at least min.service level)	2	228	228	228	228	53	53	53	88	88
Other water supply (at least min.service level)	4	76	76	76	76	—	—	—	127	127
Minimum Service Level and Above sub-total		3,644	3,644	3,644	3,644	4,898	4,898	4,898	5,060	5,060
Using public tap (< min.service level)	3	111	111	111	111	35	35	35		
Other water supply (< min.service level)	4	127	127	127	127	127	127	127		
No water supply										
Below Minimum Service Level sub-total		238	238	238	238	162	162	162	—	—
<b>Total number of households</b>	5	3,882	3,882	3,882	3,882	5,060	5,060	5,060	5,060	5,060
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		1,215	1,215	1,215	1,215	3,920	3,920	3,920	3,920	3,920
Flush toilet (with septic tank)		795	795	795	795	475	475	475	475	475
Chemical toilet		20	20	20	20	3	3	3	3	3
Pit toilet (ventilated)		218	218	218	218	116	116	116	329	329
Other toilet provisions (> min.service level)		443	443	443	443	166	166	166	333	333
Minimum Service Level and Above sub-total		2,691	2,691	2,691	2,691	4,680	4,680	4,680	5,060	5,060
Bucket toilet		754	754	754	754	167	167	167		
Other toilet provisions (< min.service level)										
No toilet provisions		437	437	437	437	213	213	213		
Below Minimum Service Level sub-total		1,191	1,191	1,191	1,191	380	380	380	—	—
<b>Total number of households</b>	5	3,882	3,882	3,882	3,882	5,060	5,060	5,060	5,060	5,060
<b>Energy:</b>										
Electricity (at least min.service level)		2,703	2,703	2,703	2,703	4,560	4,560	4,560	4,560	4,560
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		2,703	2,703	2,703	2,703	4,560	4,560	4,560	4,560	4,560
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources		1,179	1,179	1,179	1,179	500	500	500	500	500
Below Minimum Service Level sub-total		1,179	1,179	1,179	1,179	500	500	500	500	500
<b>Total number of households</b>	5	3,882	3,882	3,882	3,882	5,060	5,060	5,060	5,060	5,060
<b>Refuse:</b>										
Removed at least once a week		1,793	1,793	1,793	1,793	4,016	4,016	4,016	4,016	4,016
Minimum Service Level and Above sub-total		1,793	1,793	1,793	1,793	4,016	4,016	4,016	4,016	4,016
Removed less frequently than once a week		570	570	570	570	19	19	19	19	19
Using communal refuse dump		5	5	5	5	46	46	46	46	46
Using own refuse dump		1,478	1,478	1,478	1,478	879	879	879	879	879
Other rubbish disposal										
No rubbish disposal		37	37	37	37	100	100	100	100	100
Below Minimum Service Level sub-total		2,090	2,090	2,090	2,090	1,044	1,044	1,044	1,044	1,044
<b>Total number of households</b>	5	3,883	3,883	3,883	3,883	5,060	5,060	5,060	5,060	5,060
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		2,800	2,800	2,800	2,800	2,800	2,800	3,000	3,000	3,000
Sanitation (free minimum level service)		2,800	2,800	2,800	2,800	2,800	2,800	3,000	3,000	3,000
Electricity/other energy (50kwh per household per month)		2,800	2,800	2,800	2,800	2,800	2,800	3,000	3,000	3,000
Refuse (removed at least once a week)		2,800	2,800	2,800	2,800	2,800	2,800	3,000	3,000	3,000
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		—	—	—	—	—	—	—	—	—
<b>Highest level of free service provided</b>										
Property rates (R value threshold)		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)				28	40	40	40	44	47	49
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)				36	50	50	50	55	58	62
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water					772	772	772	850	901	955
Sanitation					1,128	1,128	1,128	1,241	1,315	1,394
Electricity/other energy					1,656	1,656	1,656	1,788	1,896	2,010
Refuse					1,410	1,410	1,410	1,551	1,644	1,743
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>		—	—	—	4,966	4,966	4,966	5,430	5,756	6,101

**References**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

EC107 Baviaans - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
R thousand	1										
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	2	5,318	10,984	16,512	18,266	20,502	20,502	36,250	25,792	28,350	
Infrastructure - Road transport		-	8,459	6,188	4,000	6,450	6,450	4,544	2,547	1,754	
Roads, Pavements & Bridges		-	8,459	6,188	4,000	6,450	6,450	4,544	2,547	1,754	
Storm water		-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	1,066	445	450	800	800	-	-	-	
Generation		-	-	-	450	800	800	-	-	-	
Transmission & Reticulation		-	1,066	445	-	-	-	-	-	-	
Street Lighting		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	1,459	1,285	11,045	10,481	10,481	31,557	19,737	23,516	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	
Water purification		-	1,459	1,285	11,045	10,481	10,481	31,557	19,737	23,516	
Reticulation		-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	8,594	2,771	2,771	2,771	-	-	3,080
Reticulation		-	-	-	-	-	-	-	-	-	
Sewerage purification		-	-	-	8,594	2,771	2,771	2,771	-	-	3,080
Infrastructure - Other		5,318	-	-	-	-	-	-	150	3,509	-
Waste Management		-	-	-	-	-	-	-	150	3,509	-
Transportation		-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-
Other		5,318	-	-	-	-	-	-	-	-	-
Community		1,668	148	399	-	-	-	639	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	439	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-
Community halls		-	7	-	-	-	-	-	-	-	-
Libraries	-	141	100	-	-	-	-	-	-	-	
Recreational facilities	-	-	292	-	-	-	-	-	-	-	
Fire, safety & emergency	-	-	-	-	-	-	-	-	-	-	
Security and policing	-	-	-	-	-	-	-	-	-	-	
Buses	-	-	-	-	-	-	-	-	-	-	
Clinics	-	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries	-	-	-	-	-	-	-	-	-	-	
Cemeteries	-	-	-	-	-	-	-	200	-	-	
Social rental housing	-	-	-	-	-	-	-	-	-	-	
Other	1,668	-	7	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	4,940	4,940	4,940	-	-	-	
Housing development	-	-	-	-	4,940	4,940	4,940	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Other assets	1,533	710	688	100	100	100	140	148	157		
General vehicles	-	444	-	-	-	-	-	-	-	-	
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	
Plant & equipment	1,533	10	33	100	100	100	130	138	146		
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-	-	
Furniture and other office equipment	-	255	32	-	-	-	10	11	11		
Abattoirs	-	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings	-	-	-	-	-	-	-	-	-	-	
Other Buildings	-	-	31	-	-	-	-	-	-	-	
Other Land	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	
Other	-	-	591	-	-	-	-	-	-	-	
Agricultural assets	-	-	-	-	-	-	-	-	-	-	
Agricultural 1	-	-	-	-	-	-	-	-	-	-	
Agricultural 2	-	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	-	
Biological 1	-	-	-	-	-	-	-	-	-	-	
Biological 2	-	-	-	-	-	-	-	-	-	-	
Intangibles	-	-	-	-	-	-	-	-	-	-	
Computers - software & programming	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	8,520	11,843	17,599	23,396	25,542	25,542	37,029	25,941	28,507	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Refuse		-	-	-	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	
Conservancy		-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	

## References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class



EC107 Baviaans - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-
Agricultural 2		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
Biological 2		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets:</b>	1	-	-	-	-	-	-	-	-	-
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant &amp; equipment used by the service generated by that infrastructure

6. Donated/contributed &amp; leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance

1

0

-1

EC107 Baviaans - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Table SA1: Supporting Table SA1a: Repairs and maintenance expenditure by asset class										
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	555	536	536	424	449	476
Infrastructure - Road transport		-	-	-	150	90	90	160	170	180
Roads, Pavements & Bridges		-	-	-	150	90	90	160	170	180
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	230	316	316	173	184	195
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	180	280	280	120	127	135
Street Lighting		-	-	-	50	36	36	53	57	60
Infrastructure - Water		-	-	-	130	110	110	90	95	101
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	130	110	110	90	95	101
Infrastructure - Sanitation		-	-	-	45	20	20	-	-	-
Reticulation		-	-	-	45	20	20	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		-	-	-	80	15	15	37	39	42
Parks & gardens		-	-	-	50	-	-	5	5	6
Sportsfields & stadia		-	-	-	30	15	15	32	34	36
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	450	559	559	616	653	693
General vehicles		-	-	-	200	340	340	337	357	378
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	35	80	80	37	40	42
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	10	10	10	11	11	12
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	100	50	50	107	113	120
Other Land		-	-	-	50	22	22	53	57	60
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	55	57	57	71	76	80
Agricultural assets		-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-
Agricultural 2		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
Biological 2		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	-	-	-	1,085	1,110	1,110	1,077	1,142	1,210
Specialised vehicles										
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
R&M as a % of PPE		0.0%	0.0%	0.0%	2.8%	2.9%	2.9%	1.4%	1.2%	1.0%
R&M as % Operating Expenditure		0.0%	0.0%	0.0%	2.2%	2.1%	2.1%	1.8%	1.8%	1.8%



EC107 Baviaans - Supporting Table SA34d Depreciation by asset class

Council of Bavarians - Supporting Table 3A-3d Depreciation by asset class										
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	0	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	0	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	0	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		(0)	-	-	-	-	-	8,000	8,000	8,000
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		(0)	-	-	-	-	-	8,000	8,000	8,000
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-
Agricultural 2		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
Biological 2		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	(0)	-	-	-	-	-	8,000	8,000	8,000
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes



**EC107 Baviaans - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	<b>1</b>							
Vote 1 - Council		—	—	—				
Vote 2 - Accounting Officer		10	11	11				
Vote 3 - Budget & Treasury Office		—	—	—				
Vote 4 - Technical Services		36,380	25,930	28,496				
Vote 5 - Community Services		639	—	—				
Vote 6 - Corporate Services		—	—	—				
Vote 7 - Vote 7		—	—	—				
Vote 8 - Vote 8		—	—	—				
Vote 9 - Vote 9		—	—	—				
Vote 10 - Vote 10		—	—	—				
Vote 11 - Vote 11		—	—	—				
Vote 12 - Vote 12		—	—	—				
Vote 13 - Vote 13		—	—	—				
Vote 14 - Vote 14		—	—	—				
Vote 15 - Vote 15		—	—	—				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		<b>37,029</b>	<b>25,941</b>	<b>28,507</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Future operational costs by vote</b>	<b>2</b>							
Vote 1 - Council								
Vote 2 - Accounting Officer								
Vote 3 - Budget & Treasury Office								
Vote 4 - Technical Services								
Vote 5 - Community Services								
Vote 6 - Corporate Services								
Vote 7 - Vote 7								
Vote 8 - Vote 8								
Vote 9 - Vote 9								
Vote 10 - Vote 10								
Vote 11 - Vote 11								
Vote 12 - Vote 12								
Vote 13 - Vote 13								
Vote 14 - Vote 14								
Vote 15 - Vote 15								
List entity summary if applicable								
<b>Total future operational costs</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Future revenue by source</b>	<b>3</b>							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net Financial Implications</b>		<b>37,029</b>	<b>25,941</b>	<b>28,507</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

**References**

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)



EC107 Baviaans - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project		Ref.	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		1,2						Year	Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality: List all capital projects grouped by Municipal Vote					Examples	Examples							
Entities: List all capital projects grouped by Municipal Entity													
Entity Name Project name													

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA §30
3. As per Table SA34



EC107 Bavarians - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	2013/14 Medium Term Revenue & Expenditure Framework			Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
			Current Year 2012/13	Budget Year 2013/14	Budget Year +1 2014/15								
R thousand	1,3	Total				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:	2												
Revenue Obligation By Contract													
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Operating Revenue Implication													
Expenditure Obligation By Contract	2												
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Operating Expenditure Implication													
Capital Expenditure Obligation By Contract	2												
ABSA - lease contract vehicles			167	222	222	222	56	-	-	-	-	-	1,111
Contract 2													-
Contract 3 etc													-
Total Capital Expenditure Implication			167	222	222	222	56	-	-	-	-	-	1,111
Total Parent Expenditure Implication			167	222	222	222	56	-	-	-	-	-	1,111
Entities:	2												
Revenue Obligation By Contract													
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Operating Revenue Implication													
Expenditure Obligation By Contract	2												
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Operating Expenditure Implication													
Capital Expenditure Obligation By Contract	2												
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Capital Expenditure Implication													
Total Entity Expenditure Implication													

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTRFEE (MFMA s33)

EC107 Baviaans - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	Description	Ref	Vote 1 - Council	Vote 2 - Accounting Officer	Vote 3 - Budget & Treasury Office	Vote 4 - Technical Services	Vote 5 - Community Services	Vote 6 - Corporate Services	Vote 7 - Vote 7	Vote 8 - Vote 8	Vote 9 - Vote 9	Vote 10 - Vote 10	Vote 11 - Vote 11	Vote 12 - Vote 12	Vote 13 - Vote 13	Vote 14 - Vote 14	Vote 15 - Vote 15	Total
1	<b>Revenue By Source</b>																	
	Property rates		-	-	3,737	-	-	-	-	-	-	-	-	-	-	-	-	3,737
	Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue		-	-	-	10,203	-	-	-	-	-	-	-	-	-	-	-	10,203
	Service charges - water revenue		-	-	-	3,481	-	-	-	-	-	-	-	-	-	-	-	3,481
	Service charges - sanitation revenue		-	-	-	2,055	-	-	-	-	-	-	-	-	-	-	-	2,055
	Service charges - refuse revenue		-	-	-	2,407	-	-	-	-	-	-	-	-	-	-	-	2,407
	Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment		-	-	-	120	-	-	-	-	-	-	-	-	-	-	-	120
	Interest earned - external investments		-	-	80	-	-	-	-	-	-	-	-	-	-	-	-	80
	Interest earned - outstanding debtors		-	-	150	-	-	-	-	-	-	-	-	-	-	-	-	150
	Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Licences and permits		-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	20
	Agency services		-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	100
	Other revenue		-	-	3,630	28	2,596	-	-	-	-	-	-	-	-	-	-	2,596
	Transfers recognised - operational		-	-	7,494	13,789	130	31	-	-	-	-	-	-	-	-	-	3,819
	Gains on disposal of PPE		1,348	-	-	-	699	-	-	-	-	-	-	-	-	-	-	23,330
	<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>1,348</b>	<b>-</b>	<b>15,091</b>	<b>32,082</b>	<b>3,945</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,498</b>
	<b>Expenditure By Type</b>																	
	Employee related costs		140	895	3,592	9,777	3,830	1,499	-	-	-	-	-	-	-	-	-	19,732
	Remuneration of councillors		1,692	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,692
	Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Finance charges		-	-	195	-	-	-	-	-	-	-	-	-	-	-	-	195
	Bulk purchases		-	-	-	9,396	-	-	-	-	-	-	-	-	-	-	-	9,396
	Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and grants		-	-	222	5,496	-	-	-	-	-	-	-	-	-	-	-	5,718
	Other expenditure		425	114	10,957	6,239	3,166	1,891	-	-	-	-	-	-	-	-	-	22,792
	Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Expenditure</b>		<b>2,257</b>	<b>1,009</b>	<b>14,966</b>	<b>30,908</b>	<b>6,995</b>	<b>3,390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,526</b>
	<b>Surplus/(Deficit)</b>		<b>(909)</b>	<b>(1,009)</b>	<b>125</b>	<b>1,174</b>	<b>(3,050)</b>	<b>(3,359)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,028)</b>
	Transfers recognised - capital		-	-	-	39,429	-	-	-	-	-	-	-	-	-	-	-	39,429
	Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(909)</b>	<b>(1,009)</b>	<b>125</b>	<b>40,603</b>	<b>(3,050)</b>	<b>(3,359)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,400</b>

References

1. Departmental columns to be based on municipal organisation structure



# ANNEXURE C





## BAVIAANS MUNICIPALITY

**REVISED PERSONNEL BUDGET 2013/2014 IN LINE WITH REVISED ORGANOGRAM**

	Task grade	Designation	Employee	Current Salary	New Salary R	Annual Bonus R	Pension R	Medical R	UIF R	Transport R	Overtime R	Housing R	Long Services R	Industrial R	Standby R	Skills R	Total Package R	Cell & 3G R	Total Cost R
				001	020	010	008	011	006	017	004	005	012	019	009			015	
VOTE NR. 1																			
Municipal Council																			
	# Mayor		Jock E	249,340	343,058			12,168									355,228	17,092	372,318
	# Councillor		Bazouenhou DJ	136,004	248,658												248,658	17,092	265,750
	# Councillor		Lapparis VB	136,004	193,760												193,760	17,092	210,851
	# Councillor		Spooren J	136,004	193,760												193,760	17,092	210,851
	# Councillor		Fiaz ME	136,004	193,760												193,760	17,092	210,851
	# Councillor		Hobson GA	136,004	193,760												193,760	17,092	210,851
	# Councillor		Robson TR	136,004	193,760												193,760	17,092	210,851
	Council remuneration			1,065,362	1,560,514			12,168	-	-	-	-	-	-	-	-	1,572,682	119,642	1,692,324
Parliament																			
	# Pensioner		Akter ML					26,183									26,183		26,183
	# Pensioner		Maree HJB					40,080									40,080		40,080
	# Pensioner		Nappaes J					33,488									33,488		33,488
	# Pensioner		Fourie JT					40,080									40,080		40,080
								139,831									139,831		139,831
TOTAL BUDGET FOR VOTE NR. 1																			
VOTE NR. 2																			
Office of the Accounting Officer																			
	# Municipal Manager (AO)		Vumazonke J	569,020	607,998			-	-	-	-	-	-	-	-	-	607,998	14,400	622,398
	# Assistant Manager Reibon	T11	Maurit JC	158,448	83,112	6,926	14,960	10,586	831	-	-	300	-	71	-	831	477,761	10,600	488,361
	# Senior Clerk/telephone	T6	Festus T	77,784	113,129	9,427	20,363	9,801	1,131	-	-	300	4,742	71	-	1,131	299,522		299,522
	# Personal assistant to MM	T8	Erasmus H	105,876															
TOTAL BUDGET FOR VOTE NR. 2																			
VOTE NR. 3																			
Local and Treasury Office																			
	# Chief Finance Officer		Napoli H	477,710	625,000												625,000	10,600	635,600
	# PA of the CFO	T8	Position Removed	105,876		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	# Manager BTO	T16	Doyla JH	477,710		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	# Revenue Accountant	T12	Daniels S	237,108	253,350	21,112		15,179	2,533	-	-	-	-	-	-	2,533	477,761	10,600	488,361
	# SCM Practitioner	T12	Vacant														299,522		299,522
	# Expenditure Accountant	T12	Vacant																
	# Revenue Controller WM	T10	Melembu JD	143,401	143,401	11,950	25,812	9,801	1,434	-	-	1,032	-	71	-	1,434	194,936		194,936
	# Principle Clerk Ristbion	T9	S Phlancer	151,104	161,455	13,455	25,812	15,602	1,615	-	-	300	-	71	-	1,615	210,437		210,437
	# Finance Administrator	T11	Natal SJ	105,876	154,740	12,895		15,786	1,547	-	-	-	-	71	-	1,547	186,587		186,587
	# Data Administrator	T9	De Kella NM	119,208	127,374	10,614	22,927		1,274	-	-	300	-	71	-	1,274	163,834		163,834
	# Principal Clerk Assets	T7	Roman K	91,836	98,127	8,177		981		-	-	-	-	71	-	981	108,338		108,338
	# Revenue Controller SV	T10	Basson J	134,208	143,401	11,950	25,812	25,741	1,434	-	-	300	8,172	71	-	1,434	218,317		218,317
	# Expenditure clerk	T7	Widesshut B	91,836	98,127	8,177	17,663	30,296	981	-	-	300	-	71	-	981	158,433		158,433
	# Cashier Willowmore	T5	Jacobs JL	67,476	72,098	6,008		9,801	721	-	-	300	-	71	-	721	89,421		89,421
	# SCM Practitioner (Temp)	T10	Tarentail D	67,476	72,098	6,008		9,801	721	-	-	300	-	71	-	721	89,421		89,421
	# Meter Reader Willowmore	T14	Boopsen DJ	119,208	170,136	14,178	14,178	15,786	1,701	-	-	300	-	71	-	1,701	203,575		203,575
	# Meter Reader Stylenville	T4	Davids GW	65,892	70,406	5,867		15,687	704	-	-	300	-	71	-	704	106,412		106,412
	# Financial management reporting officer	T10	Yms D	65,892	70,406	5,867		12,673	704	-	-	300	-	71	-	704	90,725		90,725
	# Financial management reporting officer	T10	Vacant																
	# Financial management reporting officer	T10	Vacant																
	# Financial management reporting officer	T10	Vacant																
	# Financial management reporting officer	T10	Vacant																
	# Financial management reporting officer	T10	Vacant																
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	# Financial management reporting officer	T10	Vacant																
	# Financial management reporting officer	T10	Vacant																
	# Financial management reporting officer	T10	Vacant																



V	Designation	New Salary R	Annual Bonus R	Pension R	Council Contribution Medical R	Uf R	Transport R	Overtime R	Housing R	Other Cost Long service R	Industrial R	Standby	Sanitation	TOTAL R	Cell	Total Cost
Water																
T10	# Isak Onsmid	182 664	15 176	16 265	35 132	1 952		38 910		3 653	71	19 908	1 952	313 019	3 000	316 019
T10	# Dirk Kruger	182 664	15 176	16 265	35 132	1 952		29 020			71	19 908	1 952	324 571	2 400	326 971
T10	# Van Vuren	182 664	15 176	16 265	35 132	1 952		37 193		3 653	71	19 908	1 952	348 491	3 000	351 491
T3	# Hans Manuel	65 892	70 406	5 867	12 673	704		4 531	300	1 318	71		704	96 574		96 574
T3	# Water Assistant Willmore	67 476	72 098	6 008	12 978	721		1 529	300		71		721	94 426		94 426
T3	# Charnes Lammert	67 476	72 098	6 008	12 978	721		1 139	300		71		721	94 036		94 036
T3	# Water Assistant Willmore	65 892	70 406	5 867	12 673	704		8 336	300		71		704	90 562	2 400	101 962
T3	# E. Driels	62 832	67 136	5 595	12 084	671		928			71		671	90 951		90 951
T6	# Cecil Praeger	96 286	102 884	8 574	18 519	7 493		20 134	300	1 926	71	16 494	1 029	178 452		178 452
T6	# Paul Goetzana	96 286	102 884	8 574	18 519	7 493		18 642			71	16 494	1 029	167 541		167 541
T6	# Plant Operator (Shift Worker)															
T6	# Plant Operator (Shift Worker)															
T6	# Handymann Plumbing Bvataansikool	94 044	100 486	8 374		1 005				1 881	71		1 005	112 822		112 822
T7	# Jerry Raulenbach															
SUB TOTAL VOTE NR. 4		1 164 180	1 243 926	103 661	205 819	82 571		160 861	1 800	12 431	785	92 712	12 439	1 929 445	10 800	1 940 245
Public Works																
T9	# Head of Technical Services	477 710	510 433			5 104				13 281				528 819	10 800	539 619
T9	# Manager TS - Ass to the HOD (S)	307 800	328 884	27 407	18 779	3 289			300	2 684	71		1 434	180 054		180 054
T16	# Manager TS - Ass to the HOD (W)	307 800	328 884	27 407	18 779	3 289			300		71		3 289	382 443	2 400	384 843
T16	# Town Planner	307 800	328 884	27 407	18 779	3 289			300		71		3 289	382 443	2 400	384 843
T16	# Housing Administrator	137 436	146 850	12 238	26 433	1 469			300		71		1 469	178 550	2 400	180 950
T10	# Foreman Retention	170 136	181 790	15 149		1 818					71		1 818	200 647		200 647
T10	# Foreman Public Works	137 436	146 850	12 238	26 433	1 469		18 857	300	8 246	71	14 980	1 469	233 312	2 400	235 712
T10	# Foreman Public Works	137 436	146 850	12 238	26 433	1 469		15 194	300		71	14 980	1 469	219 003	2 400	221 403
T4	# General Worker consrvenancy tanks WM	67 476	72 098	6 008		721					71			79 620		79 620
T3	# General Worker Public Works	67 476	72 098	6 008	12 978	721		10 545	300		71		721	109 150		109 150
T6	# Driver Operator Public Works	79 656	85 112	7 093	15 320	851		5 235	300		71		851	114 834		114 834
T6	# Driver Operator Public Works	79 656	85 112	7 093	15 320	851		15 073	300		71		851	124 672		124 672
T6	# Driver Operator Public Works	79 656	85 112	7 093	15 320	851		1 527	300		71		851	111 126		111 126
T3	# General Worker Public Works	67 476	72 098	6 008	12 978	721		380	300		71	1 260	721	94 547		94 547
T3	# General Worker Public Works	65 892	70 406	5 867	12 673	704			300	1 318	71		704	92 043		92 043
T3	# General Worker Public Works	67 476	72 098	6 008	12 978	721		538	300		71	1 260	721	94 695		94 695
T3	# General Worker Public Works	62 832	67 136	5 595	12 084	671		1 189			71		671	87 718		87 718
T3	# General Worker Public Works	65 892	70 406	5 867	12 673	704			300	1 318	71		704	92 043		92 043
T3	# General Worker Public Works	69 096	73 829	6 152	20 471	738					71		738	81 529		81 529
T4	# General Assistant	67 476	72 098	6 008		721					71			102 000		102 000
T4	# General Assistant	67 476	72 098	6 008		721					71			79 620		79 620
T4	# General Assistant	67 476	72 098	6 008		721					71			79 620		79 620
SUB TOTAL VOTE NR. 4		3 094 394	3 306 360	232 994	201 623	33 064	0	68 548	3 900	26 847	1 571	32 479	27 959	4 049 103	22 800	4 071 903
Elendomme en geboue																
T7	# W. Larens	94 044	100 486	8 374		1 005		1 688	300	1 881	71		1 005	132 897		132 897
T7	# Leon Strydom	188 088	200 872	16 748	19 502	2 010		5 487	300	1 881	143		2 010	286 915		286 915
SUB TOTAL VOTE NR. 4								7 175	300							
Sewerage																
T3	# Kewiet Konstabel	64 332	68 739	5 728	12 373	687		6 288	300	1 287	71		687	96 160		96 160
T3	# Stoffel Matwane	64 332	68 739	5 728	12 373	687		6 661	300	1 287	71		687	98 341		98 341
T3	# Vacant	67 476	72 098	6 008	12 978	721							721	99 558		99 558
SUB TOTAL VOTE NR. 4		196 140	209 576	17 465	37 724	2 096		21 416	900	2 573	214		2 096	294 059		294 059
Refuse																
T10	# Foreman Refuse	137 436	146 850	12 238	26 433	1 469			300	8 246	71	14 980	1 469	212 065		212 065
T10	# Driver Refuse	131 052	140 736	11 728	25 332	1 407					71		1 407	180 683		180 683
T6	# Anthony Gertze	79 656	85 112	7 093	15 320	851		1 527	300		71		851	111 126		111 126
T3	# Vacant	103 697														
T3	# E. Dirk	65 892	70 406	5 867	12 673	704			300	1 318	71		704	92 043		92 043
T3	# Steven Goetzana	67 476	72 098	6 008	12 978	721					71		721	92 597		92 597
T3	# Japha Dirk	67 476	72 098	6 008	12 978	721			300		71		721	92 597		92 597
T6	# Driver Refuse	79 656	85 112	7 093	15 320	851		8 295	300		71		851	123 602		123 602
T6	# Driver Refuse	96 286	102 884	8 574	18 519	7 493			300	1 926	71		1 029	134 331		134 331
T6	# Driver Refuse	96 286	102 884	8 574	18 519	7 493		7 372	300	4 814	71		1 029	117 857		117 857
T6	# Driver Refuse	96 286	102 884	8 574	18 519	7 493		12 203	300		71		1 029	102 120		102 120
T7	# Street Sweeper	64 332	68 739	5 728	12 373	687			300	1 287	71		687	92 043		92 043
T3	# Street Sweeper	65 892	70 406	5 867	12 673	704			300		71		704	100 588		100 588
T3	# Street Sweeper	65 892	70 406	5 867	12 673	704		11 396	300		71		704	106 915		106 915
T3	# Street Sweeper	65 892	70 406	5 867	12 673	704		13 253	300		71		704	110 756		110 756
SUB TOTAL VOTE NR. 4		1 266 485	1 242 325	103 569	223 709	39 379		54 047	3 600	19 050	1 000	14 990	12 428	1 727 014		1 727 014
RIETBRON OFFICE																
T4	# Vacant	124 372														
T4	# K. Sarel	99 658	106 485	8 874		1 065					71		1 065	117 560		117 560
T4	# JM Salmi	99 658	106 485	8 874		1 065					71		1 065	117 559		117 559
T4	# J. Solomons	99 658	106 485	8 874		1 065					71		1 065	117 559		117 559
T4	# A. Rex	99 658	106 485	8 874		1 065					71		1 065	117 559		117 559
T7	# Driver Scept Rietbron	94 044	100 486	8 374		1 005					357		1 005	126 120		126 120
SUB TOTAL VOTE 4		617 048	526 425	43 869	15 179	5 264								586 358		586 358

VOTE NR. 6													
Corporate Services													
Administration													
1	Manager Corporate												
2	Personal Assistant												
3	Administrative Officer												
4	HR Officer - Steilleville												
5	HR Officer - Willowmore												
6	Senior Clerk												
7	Customer Care Clerk - Steilleville												
8	Customer Care Clerk - Willowmore												
9	Practical Clerk - Records												
10	Messenger/Cleaner - Steilleville												
11	Messenger/Cleaner - Willowmore												
TOTAL BUDGET FOR VOTE NR. 6													
1	De Beer ME												
2	Personal Assistant												
3	Personal Assistant												
4	Administrative Officer												
5	LED Officer												
6	Operator												
TOTAL BUDGET FOR VOTE NR. 9													
Tourism													
1	Tourism Officer												
2	Tourism Officer - Publicity (S)												
TOTAL BUDGET FOR VOTE NR. 11													
Youth													
1	Human development officer												
2	Youth Development Officer												
3	Youth Development Officer												
TOTAL BUDGET FOR VOTE NR. 12													
Libraries													
1	Assistant Librarian - Riebron												
2	Assistant Librarian - Willowmore												
3	Assistant Librarian - Steilleville												
TOTAL BUDGET FOR VOTE NR. 38													



Licensing and Traffic													
Manager Protection services													
# Vehicle examiner	CO-4	Kulkuk F	185,850	198,581	16,548	-	-	41,280	1,985	-	-	1,986	260,381
# Examiner driver & learner licenses	T-13	Adams H	153,972	164,519	13,710	-	-	-	1,645	-	-	1,645	181,591
# Cashier Traffic	T-5	E Le Grange	134,208	143,401	11,950	35,912	-	-	1,434	-	-	1,434	165,171
		Sellers IM	67,476	72,038	6,008	-	-	-	721	-	-	721	79,520
TOTAL BUDGET FOR VOTE NR. 58			541,506	578,599	48,217	35,912	-	41,280	5,786	-	1,068	5,786	706,762
Fire Services													
# Fire Officer Wilkwmore	T-10	Flig de Jager	144,108	153,979	12,832	37,716	-	10,378	1,540	-	-	1,540	234,209
# Fire Officer Wilkwmore	T-10	Elliot Swartbooi	103,987	111,121	9,260	20,002	-	10,378	1,111	-	-	1,111	155,400
TOTAL BUDGET FOR VOTE NR.			248,105	265,100	22,092	47,718	-	-	2,651	-	-	2,651	389,609
TOTAL COMMUNITY SERVICES													
			2,944,529	3,033,101	210,222	271,407	-	241,003	30,331	-	30,710	25,227	3,816,496
TOTAL SALARIES			16,428,637	16,919,221	1,015,558	1,202,033	-	958,947	137,180	-	379,743	161,339	21,205,493
LESS COUNCILLOR REMUNERATION			1,065,362	1,560,514	-	-	-	12,168	-	-	-	-	219,242
STAFF SALARIES			15,363,275	15,428,707	1,015,558	1,202,033	-	946,779	137,180	-	379,743	161,339	21,000,000
													19,632,810
													99,600
													19,732,410

# ANNEXURE D



# **BAVIAANS MUNICIPALITY - TOTAL BUDGET**

Vote Nuber	Description	Current Year 2012/2013		2013/2014 Medium Term Revenue & Expenditure Framework		
		Original Budget	Revised Budget	Budget year 2013/2014	Budget year 2014/2015	Budget year 2015/2016
	<b>OPERATING REVENUE</b>					
<b>020</b>	<b>PROPERTY RATES</b>	<b>16,049,200.00</b>	<b>16,049,200.00</b>	<b>17,654,120.00</b>	<b>18,713,367.20</b>	<b>19,836,169.23</b>
0564	Property Rates	16,049,200.00	16,049,200.00	17,654,120.00	18,713,367.20	19,836,169.23
<b>030</b>	<b>PENALTIES IMPOSED AND COLLECTION CHARGES ON RATES</b>	<b>50,000.00</b>	<b>120,000.00</b>	<b>50,000.00</b>	<b>53,000.00</b>	<b>56,180.00</b>
0648	Interest on Property Rates	50,000.00	120,000.00	50,000.00	53,000.00	56,180.00
<b>040</b>	<b>SERVICES CHARGES</b>	<b>16,898,482.00</b>	<b>16,006,920.00</b>	<b>18,145,722.20</b>	<b>19,234,465.53</b>	<b>20,388,533.46</b>
0707	Water Sales	3,164,162.00	3,000,000.00	3,480,578.20	3,689,412.89	3,910,777.67
0708	Electricity - Conventional	1,488,000.00	1,488,000.00	1,666,560.00	1,766,553.60	1,872,546.82
0709	Sales Pre paid meters	6,621,600.00	6,621,600.00	7,416,192.00	7,861,163.52	8,332,833.33
0710	Electricity Bulk	1,560,000.00	1,000,000.00	1,120,000.00	1,187,200.00	1,258,432.00
0716	Refuse Removal	2,188,320.00	2,188,320.00	2,407,152.00	2,551,581.12	2,704,675.99
0719	Sanitation	1,574,400.00	1,400,000.00	1,731,840.00	1,835,750.40	1,945,895.42
0566	Buckets	8,000.00	15,000.00	0.00	0.00	0.00
0656	Sewerage Tanks	294,000.00	294,000.00	323,400.00	342,804.00	363,372.24
<b>070</b>	<b>RENT OF FACILITIES AND EQUIPMENT</b>	<b>70,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>127,200.00</b>	<b>134,832.00</b>
0588	Rental of Assets	70,000.00	120,000.00	120,000.00	127,200.00	134,832.00
<b>080</b>	<b>INTEREST EARNED - EXTERNAL INVESTMENTS</b>	<b>80,000.00</b>	<b>110,000.00</b>	<b>80,000.00</b>	<b>84,800.00</b>	<b>89,888.00</b>
0653	Interest on Current Account	80,000.00	110,000.00	80,000.00	84,800.00	89,888.00
<b>100</b>	<b>INTEREST EARNED - OUTSTANDING DEBTORS</b>	<b>100,000.00</b>	<b>230,000.00</b>	<b>100,000.00</b>	<b>106,000.00</b>	<b>112,360.00</b>
0644	Interest and Surcharge	100,000.00	230,000.00	100,000.00	106,000.00	112,360.00
<b>130</b>	<b>FINES</b>	<b>20,000.00</b>	<b>10,000.00</b>	<b>20,000.00</b>	<b>21,200.00</b>	<b>22,472.00</b>
0700	Traffic Fines	20,000.00	10,000.00	20,000.00	21,200.00	22,472.00
<b>150</b>	<b>INCOME FOR AGENCY SERVICES</b>	<b>2,996,380.00</b>	<b>2,920,000.00</b>	<b>2,996,380.00</b>	<b>3,176,162.80</b>	<b>3,366,732.57</b>
0604	Vehicle Licences	2,976,380.00	2,920,000.00	2,976,380.00	3,154,962.80	3,344,260.57
0605	Vehicle Testing	20,000.00	0.00	20,000.00	21,200.00	22,472.00
<b>0000</b>	<b>LICENSES AND PERMITS</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>106,000.00</b>	<b>112,360.00</b>
	Leasers Licences			50,000.00	53,000.00	56,180.00
	Drivers Licences			50,000.00	53,000.00	56,180.00
<b>160</b>	<b>GRANTS &amp; SUBSIDIES RECEIVED - Operating</b>	<b>21,921,907.00</b>	<b>25,150,000.00</b>	<b>23,329,573.00</b>	<b>25,336,617.38</b>	<b>28,022,804.00</b>
0681	Subsidy Cacadu Fire Services	391,907.00	334,000.00	479,073.00	507,817.38	0.00
	Subsidy Cacadu Library	220,000.00	220,000.00	220,000.00	233,200.00	247,192.00
0676	Project Management Unit	600,000.00	600,000.00	601,500.00	494,900.00	450,450.00
0570	MSIG	800,000.00	800,000.00	890,000.00	934,000.00	967,000.00
0734	EPWP Wages	1,471,000.00	2,757,000.00	1,045,000.00	1,107,700.00	1,174,162.00
0567	Finance Management Grant	1,250,000.00	1,250,000.00	1,400,000.00	1,600,000.00	1,700,000.00
	Premier additional Income		2,000,000.00			
0594	Equitable Share	17,189,000.00	17,189,000.00	18,694,000.00	20,459,000.00	23,484,000.00
<b>170</b>	<b>OTHER OPERATING REVENUE</b>	<b>2,690,800.00</b>	<b>2,743,200.00</b>	<b>3,818,800.00</b>	<b>3,731,928.00</b>	<b>3,745,843.68</b>
0508	Connection and Re Connections	8,000.00	24,000.00	8,000.00	8,480.00	8,988.80
0516	Cemetery Fees	2,000.00	10,000.00	10,000.00	10,600.00	11,236.00
0536	Building Fees	10,000.00	20,000.00	10,000.00	10,600.00	11,236.00
0560	Sundry Income	0.00	39,000.00	0.00	0.00	0.00
0561	Commission	20,000.00	15,000.00	20,000.00	21,200.00	22,472.00
0562	Membership Fees Tourism	100,000.00	100,000.00	120,000.00	127,200.00	134,832.00
0579	Events and other tourism t	0.00	0.00	0.00	0.00	0.00
0568	Photostats	800.00	200.00	800.00	848.00	898.88
0612	New Service Connections	20,000.00	5,000.00	20,000.00	21,200.00	22,472.00
0616	Rezoning Fees	10,000.00	10,000.00	10,000.00	10,600.00	11,236.00
0678	Vat Income	2,500,000.00	2,500,000.00	3,600,000.00	3,500,000.00	3,500,000.00
0720	Valuation Certificate	20,000.00	20,000.00	20,000.00	21,200.00	22,472.00
<b>1850</b>	<b>IMPAIRMENT RECOVERED</b>					
<b>TORG</b>	<b>TOTAL OPERATING REVENUE GENERATED</b>	<b>60,876,769.00</b>	<b>63,459,320.00</b>	<b>66,414,595.20</b>	<b>70,690,740.91</b>	<b>75,888,174.94</b>
<b>200</b>	<b>LESS REVENUE FOREGONE</b>	<b>-12,651,584.00</b>	<b>-12,651,584.00</b>	<b>-13,916,742.40</b>	<b>-14,751,746.94</b>	<b>-15,636,851.76</b>

0223	Rates Rebate	-12,651,584.00	-12,651,584.00	-13,916,742.40	-14,751,746.94	-15,636,851.76
<b>TDAR</b>	<b>TOTAL DIRECT OPERATING REVENUE</b>	<b>48,225,185.00</b>	<b>50,807,736.00</b>	<b>52,497,852.80</b>	<b>55,938,993.97</b>	<b>60,251,323.18</b>
<b>220</b>	<b>INTERNAL TRANSFERS - (the items below must net out with the corresponding items under expenditure)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0679	Grants Accumulated Surplus	0.00	0.00	0.00	0.00	0.00
0		0.00	0.00	0.00	0.00	0.00
<b>TIOR</b>	<b>TOTAL INDIRECT OPERATING REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL OPERATING REVENUE</b>	<b>48,225,185.00</b>	<b>50,807,736.00</b>	<b>52,497,852.80</b>	<b>55,938,993.97</b>	<b>60,251,323.18</b>
	<b>OPERATING EXPENDITURE</b>					
<b>300</b>	<b>EMPLOYEE RELATED COSTS - WAGES &amp; SALARIES</b>	<b>17,396,891.65</b>	<b>16,262,851.00</b>	<b>17,103,246.71</b>	<b>18,129,441.51</b>	<b>19,217,208.00</b>
001	Salaries	15,478,389.00	14,450,849.00	15,428,706.87	16,354,429.28	17,335,695.04
002	Wages	0.00	0.00	0.00	0.00	0.00
004	Allowance: Housing	30,600.00	30,300.00	18,300.00	19,398.00	20,561.88
006	Vehicle Allowance	300,000.00	240,000.00	0.00	0.00	0.00
015	Cell Phone Allowance	68,400.00	57,600.00	99,600.00	105,576.00	111,910.56
017	Overtime	400,000.00	400,000.00	379,742.74	402,527.30	426,678.94
019	Allowance: Other	150,000.00	150,000.00	161,338.80	171,019.13	181,280.28
020	Bonuses	969,502.65	934,102.00	1,015,558.30	1,076,491.80	1,141,081.31
<b>310</b>	<b>EMPLOYEE RELATED COSTS - SOCIAL CONTRIBUTIONS</b>	<b>2,351,816.97</b>	<b>2,301,575.00</b>	<b>2,629,163.52</b>	<b>2,645,485.46</b>	<b>2,804,214.58</b>
007	Group Insurance Contribution	0.00	0.00	0.00	0.00	0.00
008	Medical Contribution	768,386.40	743,121.00	946,778.95	1,003,585.69	1,063,800.83
009	Skills development Levy	116,341.08	112,045.00	121,867.00	129,179.02	136,929.76
010	Pension/Provisionfund Contribution	1,323,545.41	1,305,370.00	1,282,632.66	1,359,590.62	1,441,166.06
011	UIF Contribution	138,395.08	135,937.00	137,179.99	145,410.79	154,135.44
012	Industrial Council Levy	5,149.00	5,102.00	7,282.40	7,719.34	8,182.50
	Long Service Bonusses	0.00	0.00	133,422.52	0.00	0.00
<b>340</b>	<b>REMUNERATION OF COUNCILLORS</b>	<b>1,522,673.00</b>	<b>1,522,673.00</b>	<b>1,692,324.49</b>	<b>1,793,863.96</b>	<b>1,901,495.80</b>
	MEDICAL AID CONTRIBUTIONS COUNCILLORS	12,168.00	12,168.00	12,168.00	12,898.08	13,671.96
186	OFFICE BEARER ALLOWANCE	1,070,408.00	1,070,408.00	1,560,514.41	1,654,145.27	1,753,393.99
	TELEPHONE ALLOWANCES COUNCILLORS	82,236.00	82,236.00	119,642.08	126,820.61	134,429.84
	TRAVEL ALLOWANCES COUNCILLORS	357,861.00	357,861.00	0.00	0.00	0.00
<b>350</b>	<b>BAD DEBTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
398	BAD DEBT	0.00	0.00	0.00	0	0
<b>370</b>	<b>DEPRECIATION</b>			<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>
3705	DEPRECIATION			8,000,000.00	8,000,000.00	8,000,000.00
<b>380</b>	<b>REPAIRS AND MAINTENANCE - MUNICIPAL ASSETS</b>	<b>1,085,000.00</b>	<b>1,110,000.00</b>	<b>1,077,250.50</b>	<b>1,141,885.53</b>	<b>1,210,398.66</b>
310	Network Electricity	180,000.00	280,000.00	120,000.00	127,200.00	134,892.00
311	Network Water	130,000.00	110,000.00	90,000.00	95,400.00	101,124.00
306	Network Sanitation	45,000.00	20,000.00	0.00	0.00	0.00
307	Grounds and Fencing	50,000.00	22,000.00	53,425.00	56,630.50	60,028.33
309	Tools	35,000.00	80,000.00	37,397.50	39,641.35	42,019.83
312	Buildings	100,000.00	50,000.00	106,850.00	113,261.00	120,056.66
314	Sport Grounds	30,000.00	15,000.00	32,055.00	33,978.30	36,017.00
318	Furniture and Equipment	10,000.00	10,000.00	10,685.00	11,326.10	12,005.67
325	TV Maintenance	20,000.00	7,000.00	21,370.00	22,652.20	24,011.33
320	Parks	50,000.00	0.00	5,000.00	5,300.00	5,618.00
324	Streets	100,000.00	60,000.00	106,850.00	113,261.00	120,056.66
327	Streetlights	50,000.00	36,000.00	53,425.00	56,630.50	60,028.33
333	Equipment	35,000.00	50,000.00	50,000.00	53,000.00	56,180.00
336	Traffic Signs	50,000.00	30,000.00	53,425.00	56,630.50	60,028.33
339	Vehicles Maintenance	200,000.00	340,000.00	336,768.00	356,974.08	378,392.52
<b>390</b>	<b>INTEREST EXPENSE - EXTERNAL BORROWINGS</b>					
3905	INTEREST: EXTERNAL					
	<b>BULK PURCHASES</b>	<b>8,023,000.00</b>	<b>8,700,000.00</b>	<b>9,396,000.00</b>	<b>9,959,760.00</b>	<b>10,557,345.60</b>



4105	WATER PURCHASED					
0099	Bulk Services Eskom	8,023,000.00	8,700,000.00	9,396,000.00	9,959,760.00	10,557,345.60
<b>420</b>	<b>CONTRACTED SERVICES</b>					
	0					
<b>430</b>	<b>GRANTS &amp; SUBSIDIES PAID</b>	<b>5,168,232.00</b>	<b>5,168,232.00</b>	<b>5,718,175.20</b>	<b>6,061,265.71</b>	<b>6,424,941.65</b>
0221	Free Basic Services	5,168,232.00	5,168,232.00	5,718,175.20	6,061,265.71	6,424,941.65
<b>440</b>	<b>GENERAL EXPENSES - OTHER</b>	<b>12,819,520.00</b>	<b>16,556,036.00</b>	<b>13,909,766.12</b>	<b>14,686,248.01</b>	<b>15,474,238.89</b>
005	Uniforms	10,000.00	80,000.00	70,685.00	74,926.10	79,421.67
0023	Ward Committees	50,000.00	50,000.00	50,000.00	53,000.00	56,180.00
0028	Communication	55,000.00	55,000.00	55,000.00	58,300.00	61,798.00
0031	Roads Forum	0.00	0.00	30,000.00	31,800.00	33,708.00
0034	Sport	0.00	0.00	20,000.00	21,200.00	22,472.00
0035	Small Farmers (Agri)	0.00	0.00	0.00	0.00	0.00
0055	Animal Protection	0.00	0.00	0.00	0.00	0.00
0036	Christmas Lights and Functions	50,000.00	30,000.00	0.00	0.00	0.00
0056	Libraries	0.00	0.00	0.00	0.00	0.00
0057	Assistant Fund	60,000.00	30,000.00	60,000.00	63,600.00	67,416.00
0059	LED Training	0.00	15,000.00	50,000.00	53,000.00	56,180.00
0061	Led Brick Making	0.00	0.00	260,000.00	0.00	0.00
0064	IDP	0.00	0.00	0.00	0.00	0.00
0062	LED Office	0.00	0.00	0.00	0.00	0.00
0038	Workshop	10,000.00	3,700.00	10,600.00	10,600.00	11,236.00
0026	Branding and Advertising	10,000.00	0.00	10,000.00	10,600.00	11,236.00
0039	Road Signs	15,000.00	15,000.00	15,000.00	15,900.00	16,854.00
0040	Website	15,000.00	15,000.00	15,000.00	15,900.00	16,854.00
0041	Marketing	50,000.00	50,000.00	50,000.00	53,000.00	56,180.00
0043	Development	50,000.00	50,000.00	50,000.00	53,000.00	56,180.00
0044	Product Development	0.00	0.00	10,000.00	10,600.00	11,236.00
0065	Community Services Human Development	0.00	0.00	0.00	0.00	0.00
0048	Advertising	60,000.00	43,000.00	64,110.00	67,956.60	72,034.00
0037	Sundry Expenses: Tourism	35,000.00	50,000.00	37,397.50	39,641.35	42,019.83
0029	Agent Commission	110,000.00	125,000.00	117,535.00	124,587.10	132,062.33
0049	Town Planning	40,000.00	0.00	10,000.00	10,600.00	11,236.00
0042	Admin Cost	0.00	0.00	0.00	0.00	0.00
0050	Work Skills Plan	70,000.00	70,000.00	74,795.00	79,282.70	84,039.66
0051	S&T Allowances	80,200.00	81,950.00	85,693.70	90,835.32	96,285.44
0054	Bank Cost	140,000.00	180,000.00	180,000.00	190,800.00	202,248.00
0060	Fuel & Oil	800,000.00	1,047,000.00	1,176,844.50	1,247,455.17	1,322,302.48
0069	Chemicals	150,000.00	272,500.00	160,275.00	169,891.50	180,084.99
0071	Department Cost	0.00	0.00	0.00	0.00	0.00
0078	Stationery	170,000.00	151,566.00	181,645.00	192,543.70	204,096.32
0080	Rental of Equipment	440,000.00	400,000.00	470,140.00	498,348.40	528,249.30
0081	Electricity Services	1,200,600.00	1,000,000.00	1,282,841.10	1,359,811.57	1,441,400.26
0082	Finance Management Grant	1,250,000.00	1,250,000.00	1,257,294.00	1,600,000.00	1,700,000.00
0084	Municipal Services	770,000.00	667,000.00	922,745.00	978,109.70	1,036,796.28
0114	Consumable Items	23,000.00	23,000.00	24,575.50	26,050.03	27,613.03
121	Fire Fighting	40,000.00	40,000.00	42,740.00	45,304.40	48,022.66
0123	Licences	25,000.00	39,000.00	41,027.50	43,489.15	46,098.50
0141	Registration Deeds Office	26,000.00	35,000.00	27,781.00	29,447.86	31,214.73
0144	Audit Cost	600,000.00	600,000.00	600,000.00	636,000.00	674,160.00
0150	Postage	145,000.00	184,320.00	154,932.50	164,228.45	174,082.16
0159	Radio Licences	7,000.00	2,000.00	7,479.50	7,928.27	8,403.97
0162	Legal Cost	100,000.00	120,000.00	106,850.00	113,261.00	120,056.66
0183	Telephone	350,000.00	412,000.00	373,975.00	396,413.50	420,198.31
0195	Insurance	250,000.00	250,000.00	292,125.00	309,652.50	328,231.65
0201	Interest Paid	195,000.00	350,000.00	195,000.00	206,700.00	219,102.00
0202	Refuse Bags	125,000.00	125,000.00	133,562.50	141,576.25	150,070.83
0204	Water Research	35,000.00	50,000.00	37,397.50	39,641.35	42,019.83
0216	Agency fees licensing	2,066,720.00	2,000,000.00	2,208,290.32	2,340,787.74	2,481,235.00
0218	Membership Fees	100,000.00	100,000.00	400,000.00	424,000.00	449,440.00
0220	MSIG	800,000.00	750,000.00	808,474.00	949,900.00	983,854.00
0222	Free Basic Services: Repairs	30,000.00	30,000.00	32,055.00	33,978.30	36,017.00
	Equitable Share back pay	0.00	1,600,000.00	0.00	0.00	0.00
	PMU	0.00	600,000.00	601,500.00	494,900.00	450,450.00
304	EPWP MAINTENANCE PROJECT	0.00	0.00	0.00	0.00	0.00
003	EPWP Wages	1,471,000.00	2,814,000.00	1,045,000.00	1,107,700.00	1,174,162.00
301	EPWP Streets	0.00	0.00	0.00	0.00	0.00
303	Vehicle Installments	740,000.00	700,000.00	0.00	0.00	0.00
<b>450</b>	<b>LOSS ON DISPOSAL OF PROPERTY, PLANT AND EQUIPMENT (GAMAP to add)</b>					
4590	LOSS WITH DISPOSAL OF ASSETS					
<b>TDOE</b>	<b>TOTAL DIRECT OPERATING EXPENDITURE</b>	<b>48,367,133.62</b>	<b>51,621,367.00</b>	<b>59,525,926.54</b>	<b>62,417,950.18</b>	<b>65,589,843.19</b>
<b>455</b>	<b>CONTRIBUTIONS TO/FROM PROVISIONS (INTERNAL TRANSFERS)</b>			<b>0.00</b>		
	Contribution to provision: leave					
	Contribution to provision: bad debt					



4655	Contribution to provision: bonuses					
<b>500</b>	<b>INTERNAL TRANSFERS - (the items below must net out with the corresponding items under income)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0400	To Other Departments	0.00	0.00	0.00	0	0
<b>TIOE</b>	<b>TOTAL INDIRECT OPERATING EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOE</b>	<b>TOTAL OPERATING EXPENDITURE</b>	<b>48,367,133.62</b>	<b>51,621,367.00</b>	<b>59,525,926.54</b>	<b>62,417,950.18</b>	<b>65,589,843.19</b>
<b>OSDTT</b>	<b>OPERATING SURPLUS / (DEFICIT) - Total Income less Total Expenditure</b>	<b>-141,948.62</b>	<b>-813,631.00</b>	<b>-7,028,073.74</b>	<b>-6,478,956.21</b>	<b>-5,338,520.01</b>
<b>628</b>	<b>TRANSFERS FROM/(TO) OTHER RESERVES</b>	<b>-100,000.00</b>	<b>-100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6281	HOUSING DEVELOPMENT FUND - CONTRIBUTION					
6282	HOUSING DEVELOPMENT FUND - WITHDRAWAL					
6283	CAPITAL REPLACEMENT FUND - CONTRIBUTION	-100,000.00	-100,000.00	0.00	0.00	0.00
6284	CAPITAL REPLACEMENT FUND - WITHDRAWAL					
6285	UNAPPROPRIATED SURPLUS) / ACCUMULATED DEFICIT - CONTRIBUTION					
6286	Tools and Equipment			0.00	0.00	0.00
<b>CUSAD</b>	<b>CHANGE TO (UNAPPROPRIATED SURPLUS) / ACCUMULATED DEFICIT</b>	<b>-241,948.62</b>	<b>-913,631.00</b>	<b>-7,028,073.74</b>	<b>-6,478,956.21</b>	<b>-5,338,520.01</b>
<b>CR</b>	<b>CAPITAL REVENUE</b>					
<b>700</b>	<b>GRANTS &amp; SUBSIDIES RECEIVED - Capital</b>	<b>23,305,950.00</b>	<b>25,541,760.00</b>	<b>39,428,500.00</b>	<b>29,403,100.00</b>	<b>32,319,100.00</b>
80001	Department of Housing Local Govern	4,940,000.00	4,940,000.00	0.00	0.00	0.00
	Department of Trade & Industry			18,000,000.00		
80002	MIG Funds	13,265,950.00	13,301,760.00	11,428,500.00	9,403,100.00	8,511,100.00
80003	Capital Replacement Fund	100,000.00	100,000.00	0.00	-	-
80005	DWAF	0.00	200,000.00	0.00	-	-
80004	RBIG Funds	5,000,000.00	7,000,000.00	10,000,000.00	20,000,000.00	23,808,000.00
<b>TAR</b>	<b>TOTAL CAPITAL REVENUE</b>	<b>23,305,950.00</b>	<b>25,541,760.00</b>	<b>39,428,500.00</b>	<b>29,403,100.00</b>	<b>32,319,100.00</b>
<b>CE</b>	<b>CAPITAL EXPENDITURE</b>					
<b>750</b>	<b>CAPITAL BUDGET</b>	<b>23,305,950.00</b>	<b>25,541,760.00</b>	<b>37,029,035.09</b>	<b>25,940,592.98</b>	<b>28,507,391.72</b>
500052	Streets and stormwater Willowmore	1,500,000.00	2,450,000.00	1,842,105.26	1,315,789.47	877,192.98
500062	Streets and stormwater Steytleville	2,500,000.00	4,000,000.00	1,842,105.26	1,230,789.47	877,192.98
	Feasibility Study Cemeteries	0.00	0.00	200,000.00	-	-
460032	Steytleville Solid waste disposal site	0.00	0.00	0.00	0.00	0.00
460042	Willowmore Solid waste disposal site	0.00	0.00	0.00	0.00	0.00
460052	Rietbron Landfill site	0.00	0.00	0.00	877,192.98	0.00
	Willowmore Landfill site				1,754,385.96	
	Steytleville Landfill site				877,192.98	
460062	Waste water treatment works Rietbron	1,200,000.00	1,200,000.00	0.00	0.00	3,079,912.28
460072	Sewerage Down	0.00	0.00	0.00	0.00	0.00
460082	Eradication Bucket system Steytleville	1,570,920.00	1,570,920.00	0.00	0.00	0.00
	Feasibility Study Vondeling Water	0.00	0.00	150,000.00	0.00	0.00
	Upgrading Rietbron Streets	0.00	0.00	859,649.12	0.00	0.00
780042	Willowmore water supply Wilgerkloof	6,045,030.00	3,280,840.00	4,384,649.12	2,192,982.46	2,631,578.95
780052	Water Bylaws	0.00	200,000.00	0.00	0.00	0.00
780062	Upgrading of Sportfields in Baviaans Municipality	0.00	0.00	438,596.49	0.00	0.00
	Feasibility Study Landfill sites	0.00	0.00	150,000.00	0.00	0.00
740012	Steytleville Highmast Lightning	450,000.00	800,000.00	0.00	0.00	0.00
7526	Wanhoop Bulk water supply Feasibility	0.00	0.00	250,000.00	0.00	0.00
790012	Down Housing	4,840,000.00	4,840,000.00	0.00	0.00	0.00
790022	Steytleville Housing	100,000.00	100,000.00	0.00	0.00	0.00
800042	Computer equipment	40,000.00	40,000.00	0.00	0.00	0.00
780080	Steytleville water Erasmuskloof	5,000,000.00	7,000,000.00	26,771,929.82	17,543,859.65	20,884,210.53
500072	Equipment Technical	60,000.00	60,000.00	130,000.00	137,800.00	146,068.00
	Furniture & Equipment			10,000.00	10,600.00	11,236.00
<b>TCE</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>23,305,950.00</b>	<b>25,541,760.00</b>	<b>37,029,035.09</b>	<b>25,940,592.98</b>	<b>28,507,391.72</b>
<b>SDACB</b>	<b>(SURPLUS) / DEFICIT AFTER CAPITAL BUDGET</b>	<b>-241,948.62</b>	<b>-913,631.00</b>	<b>-4,628,608.83</b>	<b>-3,016,449.20</b>	<b>-1,526,811.73</b>

# ANNEXURE E



**BAVIAANS MUNICIPALITY**  
**OPERATING BUDGET: 2013/2014**  
**SUMMARY PER LINE ITEM**  
**Electricity**

ITEM	Budget 12/13	Adjustment Budget 12/13	Budget 2013/14	Budget 2014/2015	Budget 2015/2016
<b>INCOME</b>					
562 Membership Fees				0	0
508 Connection fees	8,000	24,000	8,000	8,480	8,989
579 Income Various Tourism				0	0
516 Cemetery fees				0	0
536 Design fees/Building plan fees				0	0
560 Sundry income		2,000		0	0
561 Commission - Collection				0	0
564 Property Rates				0	0
566 Buckets				0	0
567 Municipal Finance Management				0	0
568 Faxes and photocopies				0	0
588 Rental of Assets				0	0
594 Equitable Share	3,659,014	3,659,014	3,816,120	4,192,100	4,845,720
604 Vehicle Registrations				0	0
605 Vehicle Testing				0	0
612 New Service connections	20,000	5,000	20,000	21,200	22,472
616 Rezoning Fees				0	0
644 Rente - overdue accounts				0	0
648 Interest on Tax				0	0
653 Interest on Current Account				0	0
656 Septic Tanks				0	0
676 Other state subsidies				0	0
681 Subsidy Cacadu				0	0
676 PMU				0	0
570 MSIG				0	0
734 EPWP				0	0
676 Contribution from Accumulated Surplus				0	0
677 Contribution from Capital Reserve				0	0
678 Vat Income				0	0
700 Fines				0	0
704 Traffic Certificates				0	0
708 Water Sales				0	0
708 Electricity sales - Conventional	1,488,000	1,488,000	1,666,560	1,766,554	1,872,547
709 Electricity sales - Pre-paid meters	6,621,600	6,621,600	7,416,192	7,861,164	8,332,833
710 Electricity - Bulk	1,560,000	1,000,000	1,120,000	1,187,200	1,258,432
716 Refuse Removal			0	0	0
718 Refuse Bags				0	0
719 Sewerage Fees				0	0
720 Valuation Fees				0	0
<b>TOTAL INCOME</b>	<b>13,356,614</b>	<b>12,799,614</b>	<b>14,046,872</b>	<b>15,036,697</b>	<b>16,340,993</b>
<b>LESS: REVENUE FOREGONE</b>					
221 Free Basic Services	(1,656,000)	(1,656,000)	(1,854,720)	(1,966,003)	(2,083,963)
Rates Rebate				0	0
	(1,656,000)	(1,656,000)	(1,854,720)	(1,966,003)	(2,083,963)
<b>TOTAL DIRECT OPERATING REVENUE</b>	<b>11,700,614</b>	<b>11,143,614</b>	<b>12,192,152</b>	<b>13,070,694</b>	<b>14,257,030</b>
<b>EXPENDITURE</b>					
<b>Salaries &amp; Allowances</b>					
001 Salaries	723,084	731,463	642,716	681,279	722,155
002 Wages				0	0
004 Allowance: Housing	2,100	2,100	300	318	337
006 Vehicle Allowance				0	0
008 Medical Contribution	34,555	34,555	24,057	25,500	27,030
009 Skills development Levy	7,231	7,231	6,427	6,813	7,222
010 Pension/Provision fund Contribution	80,668	80,668	60,194	63,806	67,634
011 UIF Contribution	7,231	7,315	6,427	6,813	7,222
012 Industrial Council Levy	343	343	357	378	401
015 Cell Phone Allowance			6,000	6,360	6,742
017 Overtime	125,000	125,000	38,986	39,205	41,557
019 Allowance: Other	50,000	50,000	19,908	21,102	22,369
020 Bonusses Management				0	0
020 Bonus	60,257	60,955	53,560	56,773	60,180



	Long service			3,374		
		1,090,469	1,099,630	860,304	908,346	962,847
	<b>General Expenditure</b>					
005	Uniforms					
023	Area Committes				0	0
028	Communication				0	0
030	Education/Roadshow				0	0
031	Transport Forum				0	0
033	Woman/Disabled and Old age				0	0
034	Sport				0	0
035	Small farmers				0	0
055	Animal Protection				0	0
056	Libraries				0	0
057	Assistant Fund				0	0
183	Telephone				0	0
027	Agricultural				0	0
058	Festival				0	0
062	LED SMME				0	0
061	LED Project Brick making				0	0
059	LED Training				0	0
064	IDP				0	0
036	Christmas Lisgts and Function				0	0
038	Workshops				0	0
026	Branding and Advertising				0	0
039	Road Signs				0	0
040	Websites				0	0
041	Marketing				0	0
043	Development				0	0
062	LED				0	0
301	EPWP				0	0
044	Product development				0	0
219	Youth Development				0	0
301	EPWP				0	0
029	Agency Commission	110,000	125,000	117,535	124,587	132,062
037	Sundry expenses Tourism				0	0
042	Administration	0	0		0	0
048	Advertisements				0	0
049	Town Planning				0	0
050	Work Skills Plan				0	0
051	Subsistence, Congress and Travelling				0	0
054	Bank charges				0	0
060	Vehicle - Fuel and oil	46,352	5,000	49,527	52,499	55,649
066	Mayors Fund				0	0
069	Chemicals				0	0
071	Departmental costs				0	0
072	General Expenditure				0	0
078	Printing and Stationary	4,239	6,000	4,529	4,801	5,089
080	Rental of Equipment				0	0
081	Service Charges - Electricity				0	0
082	Financial management - (MFMA & GAMAP)				0	0
084	Municipal Services	21,000	330,000	22,439	23,785	25,212
089	Electrical purchases	8,023,000	8,700,000	9,396,000	9,959,760	10,557,346
106	Water purchases				0	0
114	Consumable Items				0	0
121	Fire Fighting				0	0
123	Licences				0	0
132	Weed repellent				0	0
141	Registration at Deed Offices				0	0
144	Auditcost				0	0
150	Postage				0	0
159	Radio Licence				0	0
162	Legal costs				0	0
183	Telephone charges	5,000	2,000	5,343	5,663	6,003
195	Insurance				0	0
201	Interest payable - Internal				0	0
202	Refuse Bags				0	0
204	Water Research				0	0
216	Agency Fees Licensing				0	0
218	Membership Fees				0	0
220	MSIG Community Services projects				0	0
220	MSIG				0	0
222	Free Basic services Repairs				0	0
221	Free Basic services				0	0
301	EPWP				0	0
121	Fire Fighting				0	0
303	Vehicle Installments				0	0
		8,209,591	9,168,000	9,595,372	10,171,095	10,781,361
	<b>Repair and maintenance</b>					
310	Electricity network	180,000	280,000	120,000	127,200	134,832
311	Water reticulation				0	0

306	EPWP Water				0	0
306	Sanitation Net work				0	0
307	Land and Fences				0	0
309	Tools and equipment	20,000	50,000	21,370	22,652	24,011
312	Buildings				0	0
312	EPWP Buildings				0	0
313	Sport Hall				0	0
314	Sport Grounds				0	0
314	EPWP Sport Grounds				0	0
318	Furniture and Office equipment				0	0
325	TV Maintenance				0	0
306	Parks				0	0
324	Streets				0	0
324	EPWP Streets				0	0
327	Streetlights	50,000	36,000	53,425	56,631	60,028
333	Equipment and Prepaid meters	35,000	50,000	50,000	53,000	56,180
336	Roads signs and paint				0	0
301	EPWP Maintenance Project				0	0
339	Vehicles Maintenance	40,000	80,000	80,000	84,800	89,888
		325,000	496,000	324,795	344,283	364,940
	<b>Capital costs</b>					
351	Redemption - External				0	0
		0	0	0	0	0
	<b>Contribution to capital out of income</b>					
360	Tools and equipment			70,000	74,200	78,652
365	Municipal building				0	0
366	Furniture and Office equipment				0	0
		0	0	70,000	74,200	78,652
	<b>Contribution to funds</b>					
397	Contribution: Leave Fund				0	0
396	Contribution: Capital Replacement Reserve				0	0
398	Provision for Bad debts				0	0
		0	0	0	0	0
	<b>Outdebtoring</b>					
400	Charge out to/from other departments				0	0
		0	0	0	0	0
	<b>TOTAL EXPENDITURE</b>	<b>R 9,625,060</b>	<b>R 10,763,630</b>	<b>R 10,850,472</b>	<b>R 11,497,924</b>	<b>R 12,187,799</b>
	<b>NETT SURPLUS / (DEFICIT)</b>	<b>2,075,554</b>	<b>379,984</b>	<b>1,341,680</b>	<b>1,572,770</b>	<b>2,069,230</b>

**BAVIAANS MUNICIPALITY**  
**OPERATING BUDGET: 2013/2014**  
**SUMMARY PER LINE ITEM**  
**Water**

ITEM	Budget 12/13	Adjustment Budget 12/13	Budget 2013/14	Budget 2014/2015	Budget 2015/2016
<b>INCOME</b>					
562 Membership Fees					
508 Connection fees				0	0
579 Income Various Tourism				0	0
516 Cemetary fees				0	0
536 Design fees/Building plan fees				0	0
560 Sundry income				0	0
561 Commission - Collection				0	0
564 Property Rates				0	0
566 Buckets				0	0
567 Municipal Finance Management				0	0
568 Faxes and photocopies				0	0
588 Rental of Assets				0	0
594 Equitable Share				0	0
604 Vehicle Registrations	2,948,903	2,948,903	3,122,280	3,429,900	3,964,680
605 Vehicle Testing				0	0
612 New Service connections				0	0
616 Rezoning Fees				0	0
644 Rente - overdue accounts				0	0
648 Interest on Tax				0	0
653 Interest on Current Account				0	0
656 Septic Tanks				0	0
676 Other state subsidies				0	0
681 Subsidy Cacadu				0	0
676 PMU				0	0
570 MSIG				0	0
734 EPWP				0	0
676 Contribution from Accumulated Surplus				0	0
677 Contribution from Capital Reserve				0	0
678 Vat Income				0	0
700 Fines				0	0
704 Traffic Certificates				0	0
708 Water Sales	R 3,164,162	3,000,000	3,480,578	3,689,413	3,910,778
708 Electricity sales - Conventional				0	0
709 Electricity sales - Pre-paid meters				0	0
710 Electricity - Bulk				0	0
716 Refuse Removal				0	0
718 Refuse Bags				0	0
719 Sewerage Fees				0	0
720 Valuation Fees				0	0
<b>TOTAL INCOME</b>	<b>6,113,065</b>	<b>5,948,903</b>	<b>6,602,858</b>	<b>7,119,313</b>	<b>7,875,458</b>
<b>LESS: REVENUE FOREGONE</b>					
221 Free Basic Services	(772,416)	(772,416)	(849,658)	(900,637)	(954,675)
Rates Rebate				0	0
	(772,416)	(772,416)	(849,658)	(900,637)	(954,675)
<b>TOTAL DIRECT OPERATING REVENUE</b>	<b>5,340,649</b>	<b>5,176,487</b>	<b>5,753,201</b>	<b>6,218,676</b>	<b>6,920,782</b>
<b>EXPENDITURE</b>					



	Salaris & Allowances					
001	Salaries					
002	Wages	1,072,144	1,072,144	1,243,926	1,318,562	1,397,676
004	Allowance: Housing				0	0
006	Vehicle Allowance	3,000	3,000	1,800	1,908	2,022
008	Medical Contribution				0	0
009	Skills development Levy	64,548	64,548	82,571	87,525	92,777
010	Pension/Provision fund Contribution	10,721	10,721	12,439	13,186	13,977
011	UIF Contribution	176,222	176,222	205,819	218,168	231,259
012	Industrial Council Levy	10,721	10,721	12,439	13,186	13,977
015	Cell Phone Allowance	490	490	785	833	882
017	Overtime			10,800	11,448	12,135
019	Allowance: Other	125,000	125,000	160,861	170,513	180,744
020	Bonusses Management	50,000	50,000	92,712	98,275	104,171
020	Bonus				0	0
	Long Service bonus	89,345	89,345	103,661	109,880	116,473
				12,431	0	0
		1,602,191	1,602,191	1,940,245	2,043,483	2,166,092
	General Expenditure					
005	Uniforms					
023	Area Committes				0	0
028	Communication				0	0
030	Education/Roadshow				0	0
031	Transport Forum				0	0
033	Woman/Disabled and Old age				0	0
034	Sport				0	0
035	Small farmers				0	0
055	Animal Protection				0	0
056	Libraries				0	0
057	Assistant Fund				0	0
183	Telephone				0	0
027	Agricultural				0	0
058	Festival				0	0
062	LED SMME				0	0
061	LED Project Brick making				0	0
059	LED Training				0	0
064	IDP				0	0
036	Christmas Lisgts and Function				0	0
038	Workshops				0	0
026	Branding and Advertising				0	0
039	Road Signs				0	0
040	Websites				0	0
041	Marketing				0	0
043	Development				0	0
062	LED				0	0
301	EPWP				0	0
044	Product development				0	0
219	Youth Development				0	0
301	EPWP				0	0
029	Agency Commission				0	0
037	Sundry expenses Tourism				0	0
042	Administration				0	0
048	Advertisements	0	0		0	0
049	Town Planning				0	0
050	Work Skills Plan				0	0
051	Subsistance, Congress and Travelling				0	0
054	Bank charges				0	0
060	Vehicle - Fuel and oil				0	0
066	Mayors Fund	81,643	65,000	87,236	92,470	98,018
069	Chemicals				0	0
071	Departmental costs	141,099	270,000	150,764	159,810	169,399
072	General Expenditure				0	0
078	Printing and Stationary				0	0
080	Rental of Equipment				0	0
081	Service Charges - Electricity				0	0
082	Financial management - (MFMA & GAMAP)	891,600	1,000,000	952,675	1,009,835	1,070,425
084	Municipal Services				0	0
					0	0

099	Electrical purchases					0	0
106	Water purchases					0	0
114	Consumable items					0	0
121	Fire Fighting					0	0
123	Licences					0	0
132	Weed repellent					0	0
141	Registration at Deed Offices					0	0
144	Auditcost					0	0
150	Postage					0	0
159	Radio Licence					0	0
162	Legal costs					0	0
183	Telephone charges					0	0
195	Insurance	11,000	6,000	11,754	12,459	13,206	
201	Interest payable - Internal				0	0	
202	Refuse Bags				0	0	
204	Water Research				0	0	
216	Agency Fees Licensing	35,000	50,000	37,398	39,641	42,020	
218	Membership Fees				0	0	
220	MSIG Community Services projects				0	0	
220	MSIG				0	0	
222	Free Basic services Repairs				0	0	
221	Free Basic services	30,000	30,000	32,055	33,978	36,017	
301	EPWP				0	0	
121	Fire Fighting				0	0	
303	Vehicle Installments				0	0	
		1,190,342	1,421,000	1,271,880	1,348,193	1,429,085	
	<b>Repair and maintenance</b>						
310	Electricity network				0	0	
311	Water reticulation	130,000	110,000	90,000	95,400	101,124	
306	EPWP Water	0			0	0	
306	Sanitation Net work				0	0	
307	Land and Fences				0	0	
309	Tools and equipment				0	0	
312	Buildings				0	0	
312	EPWP Buildings				0	0	
313	Sport Hall				0	0	
314	Sport Grounds				0	0	
314	EPWP Sport Grounds				0	0	
318	Furniture and Office equipment				0	0	
325	TV Maintenance				0	0	
306	Parks				0	0	
324	Streets				0	0	
324	EPWP Streets				0	0	
327	Streetlights				0	0	
333	Equipment and Prepaid meters				0	0	
336	Roads signs and paint				0	0	
301	EPWP Maintenance Project				0	0	
339	Vehicles Maintenance	35,000	50,000	37,398	39,641	42,020	
		165,000	160,000	127,398	135,041	143,144	
	<b>Capital costs</b>						
351	Redemption - External				0	0	
		0	0	0	0	0	
	<b>Contribution to capital out of income</b>						
360	Tools and equipment			40,000	42,400	44,944	
365	Municipal building				0	0	
366	Furniture and Office equipment				0	0	
		0	0	40,000	42,400	44,944	
	<b>Contribution to funds</b>						
397	Contribution: Leave Fund				0	0	
396	Contribution: Capital Replacement Reserve				0	0	

398	Provision for Bad debts						
		0	0	0	0	0	0
	<b>Outdebtoring</b>						
400	Charge out to/from other departments				0	0	0
					0	0	0
		0	0	0	0	0	0
	<b>TOTAL EXPENDITURE</b>	<b>R 2,957,533</b>	<b>R 3,183,191</b>	<b>3,379,523</b>	<b>R 3,569,118</b>	<b>R 3,783,265</b>	
	<b>NETT SURPLUS / (DEFICIT)</b>	<b>2,383,116</b>	<b>1,993,296</b>	<b>2,373,677</b>	<b>2,649,558</b>	<b>3,137,518</b>	

<b>BAVIAANS MUNICIPALITY</b>						
<b>OPERATING BUDGET: 2013/2014</b>						
<b>SUMMARY PER LINE ITEM</b>						
<b>Refuse Removal</b>						
<b>ITEM</b>	<b>Budget 12/13</b>	<b>Adjustment Budget 12/13</b>	<b>Budget 2013/14</b>	<b>Budget 2014/2015</b>	<b>Budget 2015/2016</b>	
<b>INCOME</b>						
562 Membership Fees				0	0	
508 Connection fees				0	0	
579 Income Various Tourism				0	0	
516 Cemetary fees				0	0	
536 Design fees/Building plan fees				0	0	
560 Sundry income				0	0	
561 Commission - Collection				0	0	
564 Property Rates				0	0	
566 Buckets				0	0	
567 Municipal Finance Management				0	0	
568 Faxes and photocopies				0	0	
588 Rental of Assets				0	0	
594 Equitable Share	2,258,076	2,258,076	2,428,440	2,667,700	3,083,640	
604 Vehicle Registrations				0	0	
605 Vehicle Testing				0	0	
612 New Service connections				0	0	
616 Rezoning Fees				0	0	
644 Rente - overdue accounts				0	0	
648 Interest on Tax				0	0	
653 Interest on Current Account				0	0	
656 Septic Tanks				0	0	
676 Other state subsidies				0	0	
681 Subsidy Cacadu				0	0	
676 PMU				0	0	
570 MSIG				0	0	
734 EPWP				0	0	
676 Contribution from Accumulated Surplus				0	0	
677 Contribution from Capital Reserve				0	0	
678 Vat Income				0	0	
700 Fines				0	0	
704 Traffic Certificates				0	0	
708 Water Sales				0	0	
708 Electricity sales - Conventional				0	0	
709 Electricity sales - Pre-paid meters				0	0	
710 Electricity - Bulk				0	0	
716 Refuse Removal	R 2,188,320	R 2,188,320	R 2,407,152	2,551,581	2,704,676	
718 Refuse Bags				0	0	
719 Sewerage Fees				0	0	
720 Valuation Fees				0	0	
<b>TOTAL INCOME</b>	<b>4,446,396</b>	<b>4,446,396</b>	<b>4,835,592</b>	<b>5,219,281</b>	<b>5,788,316</b>	
<b>LESS: REVENUE FOREGONE</b>						
221 Free Basic Services	(1,410,000)	(1,410,000)	(1,551,000)	(1,644,060)	(1,742,704)	
Rates Rebate				0	0	
	(1,410,000)	(1,410,000)	(1,551,000)	(1,644,060)	(1,742,704)	
<b>TOTAL DIRECT OPERATING REVENUE</b>	<b>3,036,396</b>	<b>3,036,396</b>	<b>3,284,592</b>	<b>3,575,221</b>	<b>4,045,612</b>	
<b>EXPENDITURE</b>						
<b>Salaries &amp; Allowances</b>						
001 Salaries	931,151	931,151	1,242,825	1,317,395	1,396,439	
002 Wages				0	0	
004 Allowance: Housing	3,600	3,600	3,600	3,816	4,045	
006 Vehicle Allowance				0	0	
008 Medical Contribution	5,544	5,544	39,379	41,742	44,246	
009 Skills development Levy	9,312	9,312	12,428	13,174	13,964	
010 Pension/Provision fund Contribution	167,607	167,607	223,709	237,131	251,359	
011 UIF Contribution	9,312	9,312	12,428	13,174	13,964	
012 Industrial Council Levy	588	588	1,000	1,060	1,123	
015 Cell Phone Allowance				0	0	
017 Overtime	37,500	37,500	54,047	57,289	60,727	
019 Allowance: Other			14,980	15,878	16,831	
020 Bonusses Management				0	0	
020 Bonus	77,596	77,596	103,569	109,783	116,370	
Long service bonus			19,050	0	0	
	<b>1,242,210</b>	<b>1,242,210</b>	<b>1,727,014</b>	<b>1,810,442</b>	<b>1,919,068</b>	

	<b>General Expenditure</b>						
005	Uniforms						
023	Area Committes				0	0	
028	Communication				0	0	
030	Education/Roadshow				0	0	
031	Transport Forum				0	0	
033	Woman/Disabled and Old age				0	0	
034	Sport				0	0	
035	Small farmers				0	0	
055	Animal Protection				0	0	
056	Libraries				0	0	
057	Assistant Fund				0	0	
183	Telephone				0	0	
027	Agricultural				0	0	
058	Festival				0	0	
062	LED SMME				0	0	
061	LED Project Brick making				0	0	
059	LED Training				0	0	
064	IDP				0	0	
036	Christmas Lisgts and Function				0	0	
038	Workshops				0	0	
026	Branding and Advertising				0	0	
039	Road Signs				0	0	
040	Websites				0	0	
041	Marketing				0	0	
043	Development				0	0	
062	LED				0	0	
301	EPWP				0	0	
044	Product development				0	0	
219	Youth Development				0	0	
301	EPWP				0	0	
029	Agency Commission				0	0	
037	Sundry expenses Tourism				0	0	
042	Administration				0	0	
048	Advertisements				0	0	
049	Town Planning				0	0	
050	Work Skills Plan				0	0	
051	Substance, Congress and Travelling				0	0	
054	Bank charges				0	0	
060	Vehicle - Fuel and oil	34,741	0	37,121	39,348	41,709	
066	Mayors Fund				0	0	
069	Chemicals				0	0	
071	Departmental costs				0	0	
072	General Expenditure				0	0	
078	Printing and Stationary				0	0	
080	Rental of Equipment				0	0	
081	Service Charges - Electricity				0	0	
082	Financial management - (MFMA & GAMAP)				0	0	
084	Municipal Services				0	0	
099	Electrical purchases				0	0	
106	Water purchases				0	0	
114	Consumable items				0	0	
121	Fire Fighting				0	0	
123	Licences				0	0	
132	Weed repellent				0	0	
141	Registration at Deed Offices				0	0	
144	Auditcost				0	0	
150	Postage				0	0	
159	Radio Licence				0	0	
162	Legal costs				0	0	
183	Telephone charges				0	0	
195	Insurance				0	0	
201	Interest payable - Internal				0	0	
202	Refuse Bags	R 125,000	R 125,000	R 133,563	141,576	150,071	
204	Water Research				0	0	
216	Agency Fees Licensing				0	0	
218	Membership Fees				0	0	
220	MSIG Community Services projects				0	0	
220	MSIG				0	0	
222	Free Basic services Repairs				0	0	
221	Free Basic services				0	0	
301	EPWP				0	0	
121	Fire Fighting				0	0	
303	Vehicle Instalments				0	0	
		159,741	125,000	170,883	180,924	191,780	
	<b>Repair and maintenance</b>						
310	Electricity network				0	0	
311	Water reticulation				0	0	
306	EPWP Water				0	0	
306	Sanitation Net work				0	0	
307	Land and Fences				0	0	
309	Tools and equipment				0	0	
312	Buildings				0	0	
312	EPWP Buildings				0	0	
313	Sport Hall				0	0	



314	Sport Grounds				0	0
314	EPWP Sport Grounds				0	0
318	Furniture and Office equipment				0	0
325	TV Maintenance				0	0
306	Parks				0	0
324	Streets				0	0
324	EPWP Streets				0	0
327	Streetlights				0	0
333	Equipment and Prepaid meters				0	0
336	Roads signs and paint				0	0
301	EPWP Maintenance Project				0	0
339	Vehicles Maintenance	38,000	0	40,603	43,039	45,622
		38,000	0	40,603	43,039	45,622
	<b>Capital costs</b>					
351	Redemption - External				0	0
		0	0	0	0	0
	<b>Contribution to capital out of income</b>					
360	Tools and equipment				0	0
365	Municipal building				0	0
366	Furniture and Office equipment				0	0
		0	0	0	0	0
	<b>Contribution to funds</b>					
397	Contribution: Leave Fund				0	0
396	Contribution: Capital Replacement Reserve	60,000	60,000	0	0	0
398	Provision for Bad debts				0	0
		60,000	60,000	0	0	0
	<b>Outdebtoring</b>					
400	Charge out to/from other departments				0	0
		0	0	0	0	0
	<b>TOTAL EXPENDITURE</b>	<b>R 1,499,951</b>	<b>R 1,427,210</b>	<b>R 1,938,300</b>	<b>R 2,034,405</b>	<b>R 2,156,470</b>
	<b>NETT SURPLUS / (DEFICIT)</b>	<b>1,536,445</b>	<b>1,609,186</b>	<b>1,346,292</b>	<b>1,540,816</b>	<b>1,889,143</b>

**BAVIAANS MUNICIPALITY**  
**OPERATING BUDGET: 2013/2014**  
**SUMMARY PER LINE ITEM**  
**Sewerage and Sanitation**

<u>ITEM</u>	<u>Budget</u> <u>12/13</u>	<u>Adjustment</u> <u>Budget 12/13</u>	<u>Budget</u> <u>2013/14</u>	<u>Budget</u> <u>2014/2015</u>	<u>Budget</u> <u>2015/2016</u>
<b>INCOME</b>					
562 Membership Fees				0	0
508 Connection fees				0	0
579 Income Various Tourism				0	0
516 Cemetary fees				0	0
536 Design fees/Building plan fees				0	0
560 Sundry income				0	0
561 Commission - Collection				0	0
564 Property Rates				0	0
566 Buckets	R 8,000	R 15,000	R 0	0	0
567 Municipal Finance Management				0	0
568 Faxes and photocopies				0	0
588 Rental of Assets				0	0
594 Equitable Share	2,615,401	2,615,401	2,775,360	3,048,800	3,524,160
604 Vehicle Registrations				0	0
605 Vehicle Testing				0	0
612 New Service connections				0	0
616 Rezoning Fees				0	0
644 Rente - overdue accounts				0	0
648 Interest on Tax				0	0
653 Interest on Current Account				0	0
656 Septic Tanks	R 294,000	R 294,000	R 323,400	342,804	363,372
676 Other state subsidies				0	0
681 Subsidy Cacadu				0	0
676 PMU				0	0
570 MSIG				0	0
734 EPWP				0	0
676 Contribution from Accumulated Surplus				0	0
677 Contribution from Capital Reserve				0	0
678 Vat Income				0	0
700 Fines				0	0
704 Traffic Certificates				0	0
708 Water Sales				0	0
708 Electricity sales - Conventional				0	0
709 Electricity sales - Pre-paid meters				0	0
710 Electricity - Bulk				0	0
716 Refuse Removal				0	0
718 Refuse Bags				0	0
719 Sewerage Fees	R 1,574,400	R 1,400,000	R 1,731,840	1,835,750	1,945,895
720 Valuation Fees				0	0
<b>TOTAL INCOME</b>	<b>4,491,801</b>	<b>4,324,401</b>	<b>4,830,600</b>	<b>5,227,354</b>	<b>5,833,428</b>
<b>LESS: REVENUE FOREGONE</b>					
221 Free Basic Services	(1,128,000)	(1,128,000)	(1,240,800)	(1,315,248)	(1,394,163)
Rates Rebate				0	0
	(1,128,000)	(1,128,000)	(1,240,800)	(1,315,248)	(1,394,163)
<b>TOTAL DIRECT OPERATING REVENUE</b>	<b>3,363,801</b>	<b>3,196,401</b>	<b>3,589,800</b>	<b>3,912,106</b>	<b>4,439,265</b>
<b>EXPENDITURE</b>					
<b>Salaries &amp; Allowances</b>					
001 Salaries	1,019,709	1,019,708	736,001	780,161	826,971
002 Wages				-	-
004 Allowance: Housing	4,200	4,200	900	954	1,011
006 Vehicle Allowance				-	-
008 Medical Contribution	13,820	13,820	15,179	16,089	17,055
009 Skills development Levy	10,197	10,197	7,360	7,802	8,270
010 Pension/Provision fund Contribution	183,547	183,547	37,724	39,987	42,386
011 UIF Contribution	10,197	10,197	7,360	7,802	8,270
012 Industrial Council Levy	686	686	571	605	642
015 Cell Phone Allowance				-	-
017 Overtime	75,000	75,000	21,416	22,701	24,063
019 Allowance: Other	25,000	25,000	-	-	-
020 Bonusses Management				-	-
020 Bonus	84,976	84,676	61,333	65,013	68,914
Long service bonus			2,573	-	-
	<b>1,427,333</b>	<b>1,427,031</b>	<b>890,417</b>	<b>941,115</b>	<b>997,582</b>

312	Buildings				0	0
312	EPWP Buildings				0	0
313	Sport Hall				0	0
314	Sport Grounds				0	0
314	EPWP Sport Grounds				0	0
318	Furniture and Office equipment				0	0
325	TV Maintenance				0	0
306	Parks				0	0
324	Streets				0	0
324	EPWP Streets				0	0
327	Streetlights				0	0
333	Equipment and Prepaid meters				0	0
336	Roads signs and paint				0	0
301	EPWP Maintenance Project				0	0
339	Vehicles Maintenance	R 32,000	R 70,000	R 70,000	74,200	78,652
		77,000	90,000	70,000	74,200	78,652
<b>Capital costs</b>						
351	Redemption - External				0	0
		0	0	0	0	0
<b>Contribution to capital out of income</b>						
360	Tools and equipment			20,000	21,200	22,472
365	Municipal building				0	0
366	Furniture and Office equipment	R 0			0	0
		0	0	20,000	21,200	22,472
<b>Contribution to funds</b>						
397	Contribution: Leave Fund				0	0
396	Contribution: Capital Replacement Reserve				0	0
398	Provision for Bad debts				0	0
		0	0	0	0	0
<b>Outdebtoring</b>						
400	Charge out to/from other departments				0	0
		0	0	0	0	0
<b>TOTAL EXPENDITURE</b>		<b>R 1,558,434</b>	<b>R 1,620,531</b>	<b>R 1,042,539</b>	<b>R 1,102,364</b>	<b>R 1,168,506</b>
<b>NETT SURPLUS / (DEFICIT)</b>		<b>1,805,367</b>	<b>1,575,870</b>	<b>2,547,261</b>	<b>2,809,742</b>	<b>3,270,759</b>